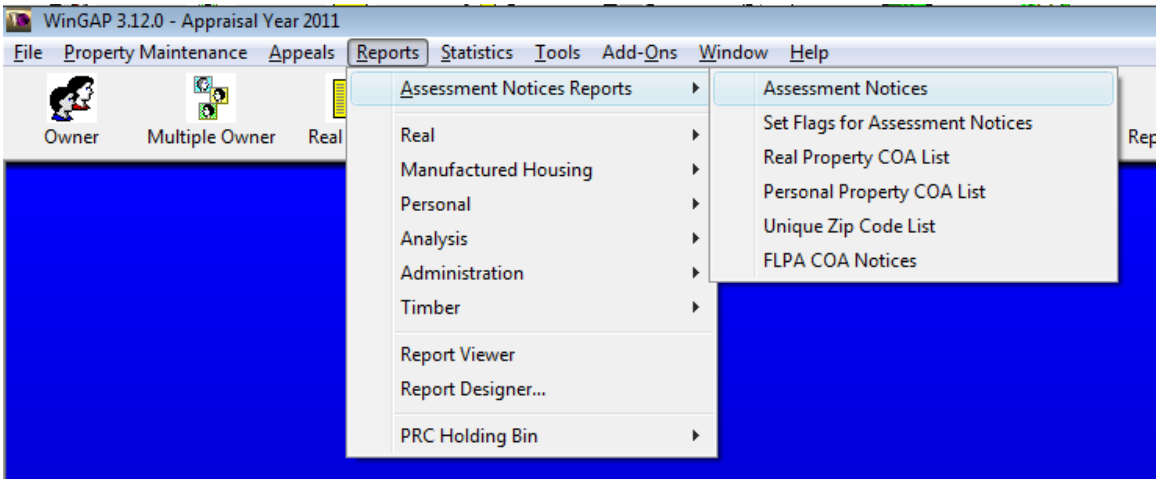
Notices of Assessment

The first option on the Reports Menu is Assessment Notices. Selecting this option first produces the Assessment Notices Menu, below.



The Assessment Notices Menu is divided into six options:

- The selection and printing of Change of Assessment Notices;
- The setting of flags that control the printing of Assessment Notices;
- The printing of a Real Property Change of Assessment Listing;
- The printing of a Personal Property Change of Assessment Listing;
- The printing of a Unique Zip Code Listing;
- The printing of FLPA Change of Assessment Notices.

Each of these options will be covered in detail following a review of the Assessment Notice Checklist, discussed next.

Assessment Notice Checklist

1) If schedule changes have been made, run reappraise for the property type that is impacted by the schedule modification (**Tools >> Re-Appraise**).

2) Make changes to Conservation Use tables per current year table of values and run Conservation Use reappraise (**Tools >> Re-Appraise >> Real Property**).

3) Run Data Edits (**Tools >> File Maintenance >> Data Edits**).

   NOTE: If you receive an error concerning Visual FoxPro Libraries, contact Tech Support for assistance.

4) Correct Issues noted in Data Edits Report

5) Print a Consolidation Report (**Reports >> Administration >> Consolidation Report >> Digest**) for current digest year and compare it to the previous digest year's report looking for obvious errors (compare R1 to R1, R3 to R3, etc.)

6) Make sure that parcels receiving notices are assigned Change of Assessment reasons.

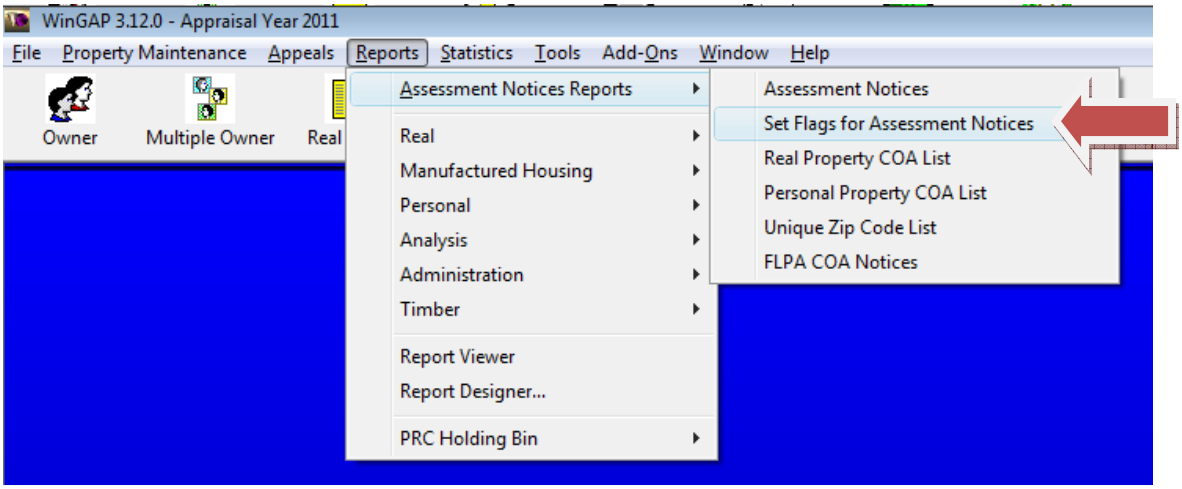
7) Set Assessment Change flags (**Reports >> Assessment Notices**).

8) Print a preliminary list of parcels receiving Change of Assessment notices for review. (Real Property COA List & Personal Property COA List)

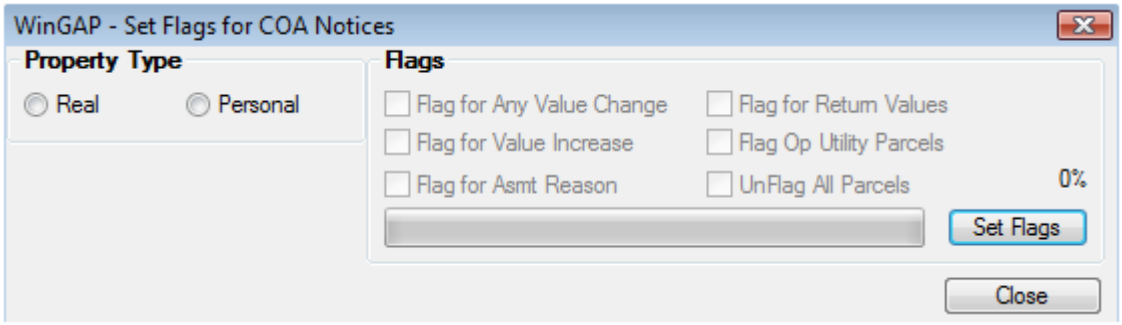
9) Print Assessment Notices after review is complete.

Flagging Personal Property Accounts to Receive Assessment Notices

After the Data Edits procedure is run and Consolidation Reports are printed and reviewed, notices of assessment can be printed (Reports >> Assessment Notice Reports). With the passage of SB346 all real property parcels will receive notices of assessment, regardless of value change. However, personal property accounts will need to be flagged as before. This can be done with the Set Flags for Assessment Notices option. The flagging procedure should be run before printing the COA lists.



This option on the Reports >> Assessment Notices Menu allows the user to set or remove the Assessment Notice Flag for each parcel (located in the logical field Realprop.Val_Chg) or Account (located in the logical field Personal.Notice). Selecting this option produces the Set Flags for COA Notices Form, as seen on the next page.



Setting Assessment Notice flags allows the user to select the parcels or accounts that Assessment Notices will be printed for. Only parcels or accounts that have the assessment flag set to "True" will have an Assessment Notice printed. The flagging and unflagging routines will only affect the records of the property type that has been selected in the Property Type radio button section located on the upper left of the form, either Real or Personal, as seen above. The Assessment Notice flags are set by selecting any of the six checkboxes in the Flags section:

1) Flag for Any Value Change will set the assessment flag to "True" for all parcels that have **a difference in value** between the current and previous year with the exception of parcels/accounts that have been assigned a digest classification of Exempt or Utility or any parcels/accounts that have an assessment reason code of NN (No Notice Needed).

2) Flag for Value Increase will set the assessment flag to "True" for parcels where the current value is **greater** than the previous value with the exception of parcels/ accounts that have been assigned a digest classification of Exempt or Utility or any parcels/accounts that have an assessment reason code of NN (No Notice Needed).

3) Flag for Asmt Reason will set the assessment flag to "True" for any parcel that has at least one Assessment Reason associated with it with the exception of parcels/ accounts that have been assigned a digest classification of Exempt or Utility or any parcels/accounts that have an assessment reason code of NN (No Notice Needed).

4) Flag for Return Value will set the assessment flag to "True" for any parcel where a Return Value has been entered with the exception of parcels/accounts that have been assigned a digest classification of Exempt or Utility or any parcels/accounts that have an assessment reason code of NN (No Notice Needed).

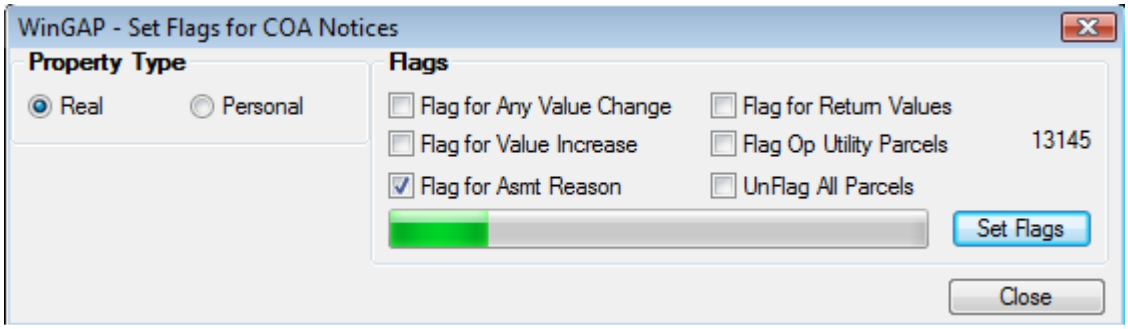
5) Flag Op Utility Parcels will set the assessment flag to "True" for any parcel that has a Digest Classification/Stratification of Operating Utility (U2).

6) Unflag All Parcels will set the assessment flag to "False" for all parcels, in preparation for flagging a notice for a particular condition.

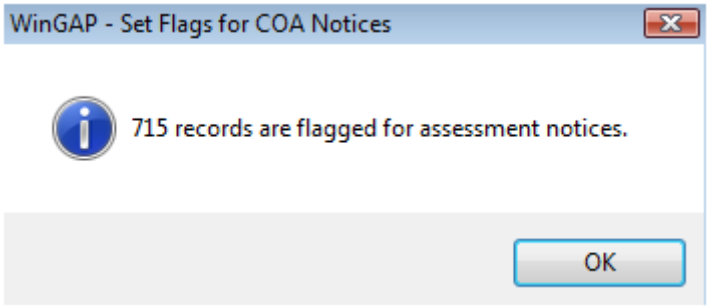
Any or all of these checkboxes can be selected at the same time with the exception of the "UnFlag all Parcels" checkbox. If the Unflag all Parcels checkbox is selected, the other checkboxes are deselected. Very often the user will click the "Unflag All Parcels" checkbox first, then click the "Set Flags" Button to set the Assessment Notice flags to "False".

Once all flags have been removed, the user can select any of the other Checkboxes to use as the criteria for printing Assessment Notices. All desired checkboxes must be selected before clicking the **Set Flags** button. If, after clicking the Set Flags button, it is determined that an additional box should have been checked, the user must re-check all original boxes and then check the additional box before running Set Flags. After a checkbox(s) is selected, the Set Flags Button should be clicked to set (or unset) the flags. The setting or removing of flags will apply to all Parcels/Accounts.

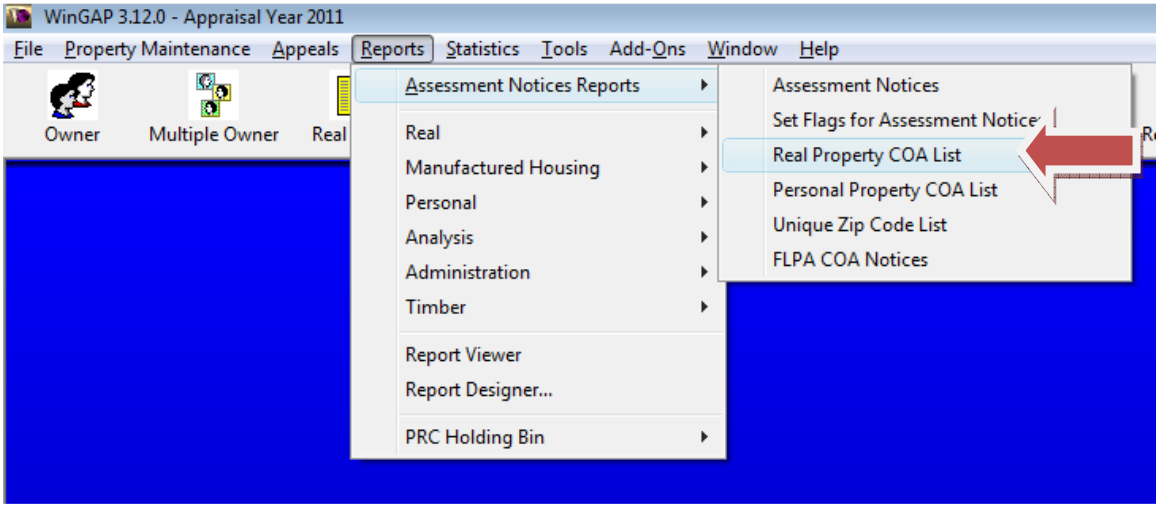
As the parcels/accounts are flagged/unflagged, the user is presented with a bar graph and a running count of the process, as seen below.



At the conclusion the flag setting process, a message will appear informing the user of the number of parcels/accounts that were flagged, as seen below.



Real Property COA List



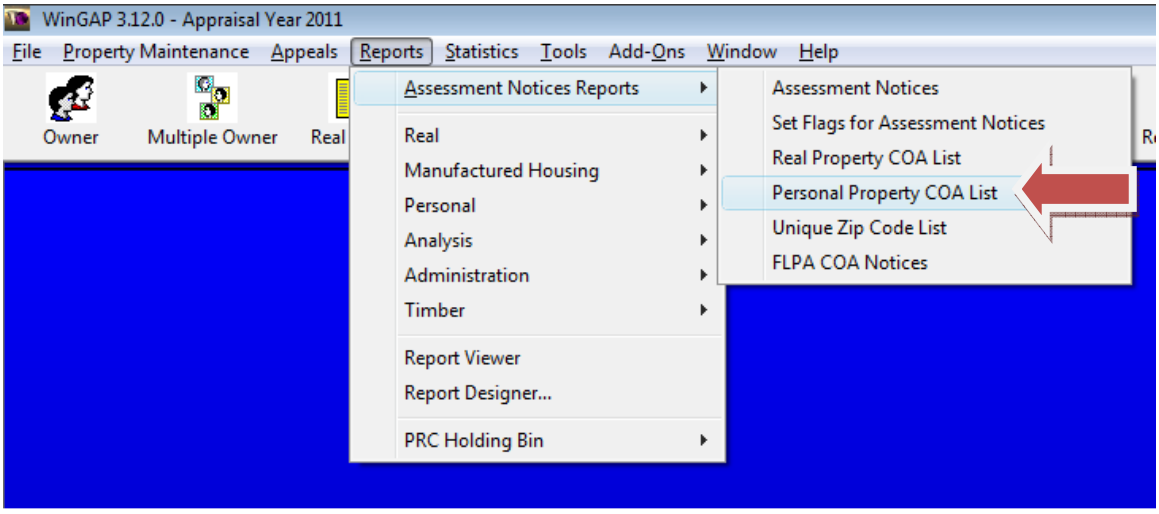
Selecting this option on the Assessment Notices Reports submenu produces a print preview of the Real Property Change of Assessment Listing, as shown on the next page.

This report contains a list of all real property that has been flagged for an Assessment Notice.

10/11/2010 **Change Of Assessment List for Real Property** 1

Map ID		Acct#	Previous	Current	Difference	% Diff
001 001		13279	0	0	0	N/A
001 001 PK		13247	0	715,700	715,700	N/A
	AD	*ADDITIONS*				
001 001 pkx		13248	0	30,225,000	30,225,000	N/A
	CN	*CORRECTION IN NAME and any other cause that will*				
001 001V		13243	59,410	91,500	32,090	54.01
	C2	*Parcel acreage changed.*				
001 002		4222	800,000	858,783	58,783	7.35
	NO	*New Owner*				
001 002YY		6281	21,000	30,000	9,000	42.86
	LC	*LOT CHANGE*				
002 002		13271	0	0	0	N/A
002 003		13283	0	0	0	N/A
002 006		6	3,311,030	3,311,030	0	0.00
	NO	*New Owner*				
003 003		9	317,806	317,806	0	0.00
	NO	*New Owner*				
004 001		10	3,209	6,774	3,565	111.09
	NO	*New Owner*				
	NO	*New Owner*				
004 002		11	43,867	43,800	-67	-0.15
	DL	*BUILDING DELETIONS*				

Personal Property COA List



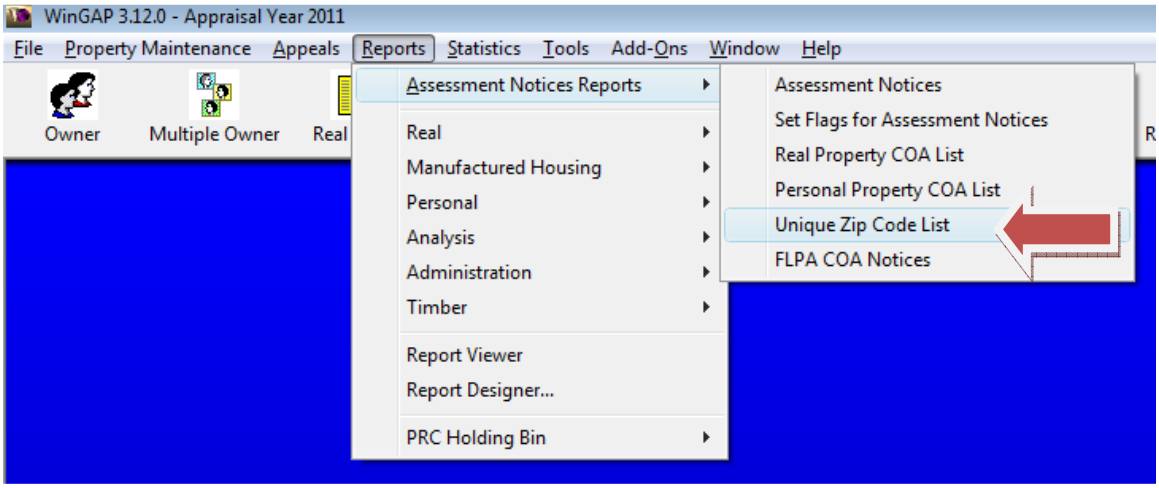
Selecting this option on the Assessment Notices Reports submenu produces a print preview of the Personal Property Change of Assessment Listing, as shown below.

10/11/2010 **Change Of Assessment List for Personal Property** 1

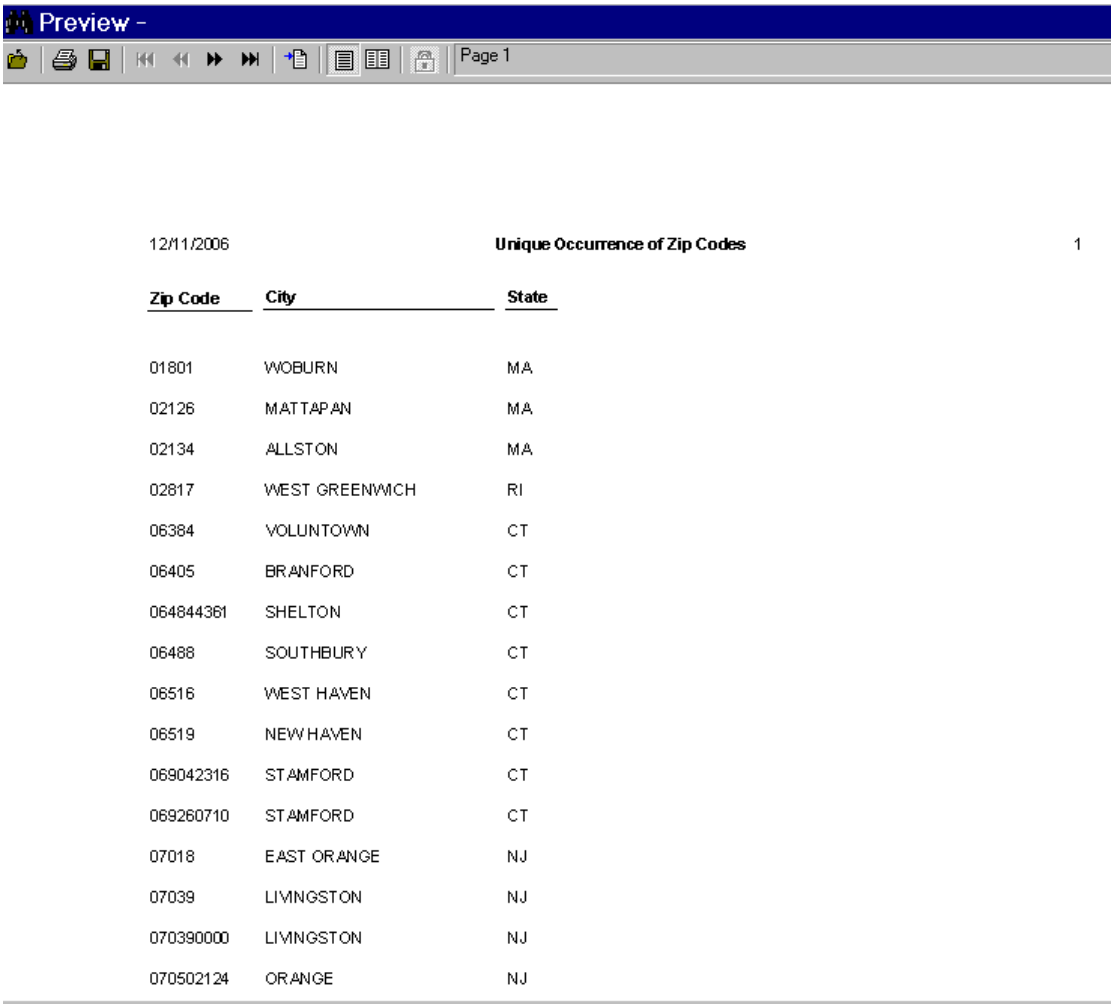
Acct#	Map ID	Previous	Current	Difference	% Diff
6		114,036	114,036	0	0.00
	BA Marine Equipment Added				
8		520	4,340	3,820	734.62
	C2 New MEFF				
9		4,870	37,820	32,950	676.59
10		4,620	22,243	17,623	381.45

This report contains a list of all personal property that has been flagged for an Assessment Notice.

Unique Zip Code List

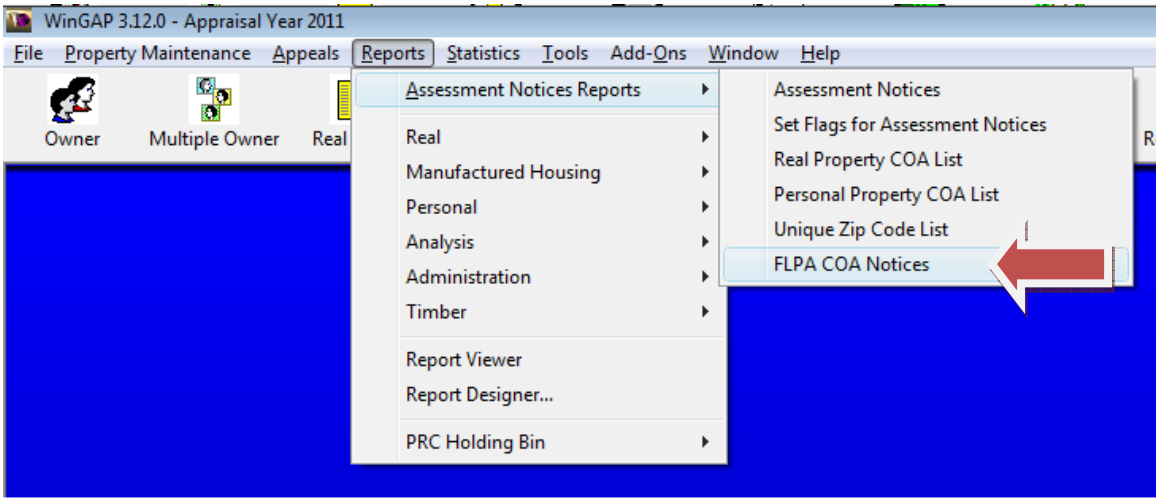


Selecting this option on the Assessment Notices Reports submenu produces a print preview of the listing of unique zip codes found in owner addresses, as shown on the next page.

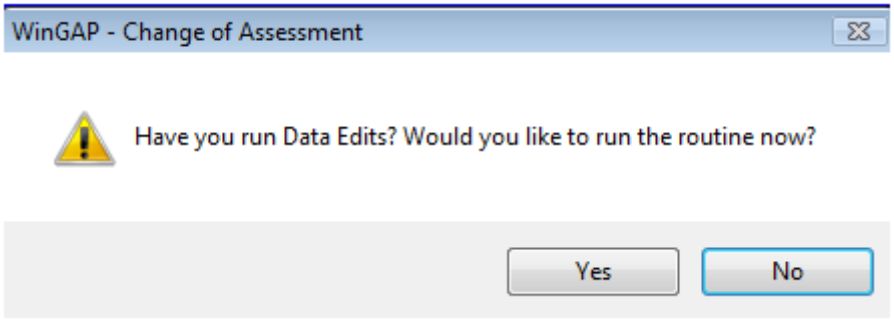


This report can be used when printing Change of Assessment notices by zip code.

FLPA COA Notices

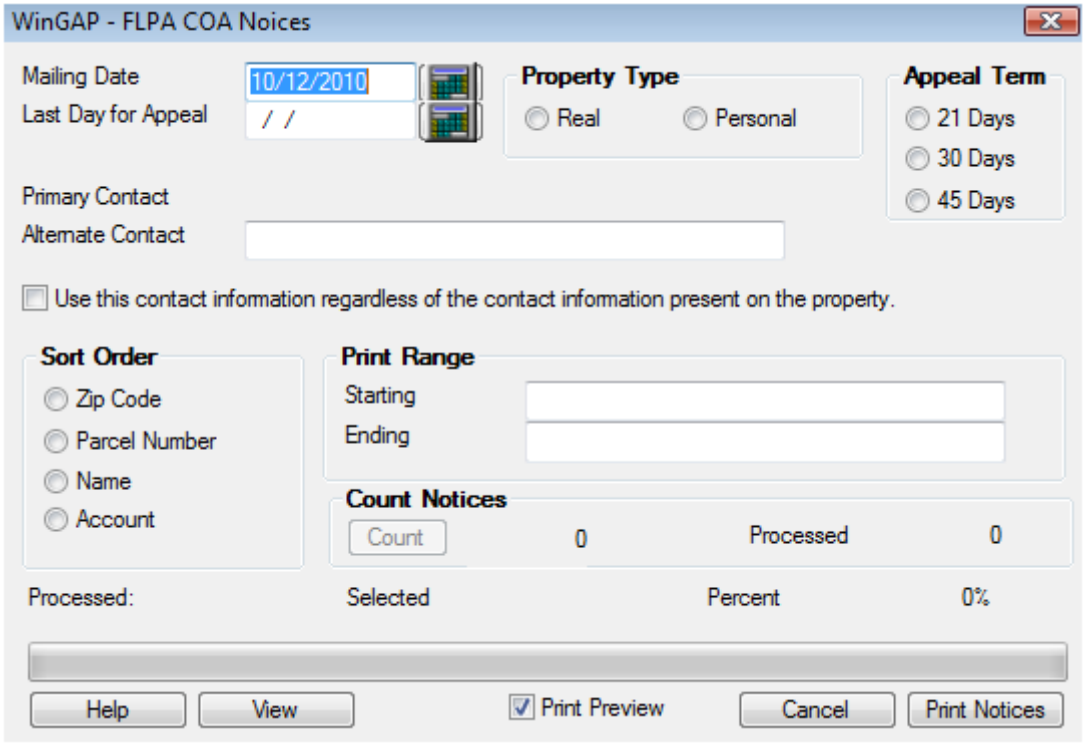


Clicking on this option on the Assessment Notices Reports submenu produces the Data Edits message window, as shown below. **It is extremely important** that the Data Edits routines, which check for such things as owners without property, property with no value, etc., be performed prior to the printing of Assessment Notices. If the Data Edits routines have not been previously performed, they can be run now by selecting the "Yes" option on the window below.



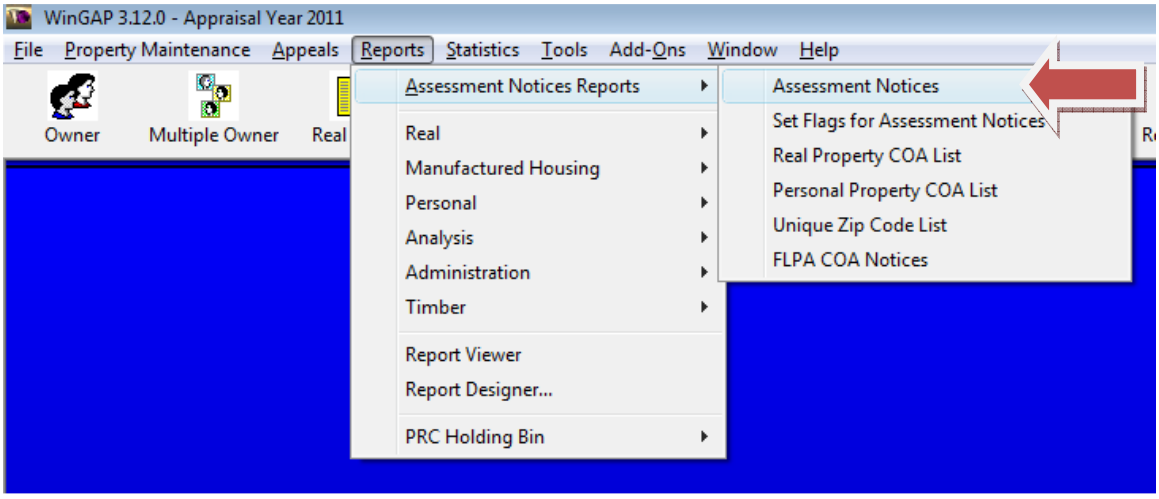
NOTE: Data Edits procedures are explained in more detail under **Tools >> File Maintenance >> Data Edits**, covered later in this manual.

If the Data Edits routines are run, various reports will display, allowing the user to correct the discrepancies found on these reports prior to printing the Assessment Notices. Closing the report preview window, or selecting the "No" option above, will produce the FLPA COA Notices Form, as seen on the next page. The printing of FLPA Assessment Notices is controlled from this Form. A discussion of all the fields on the Change of Assessment Form follows.



The printing of FLPA COA notices is very similar to the printing of regular Assessment Notices. See the discussion directly below in the Section called "Printing Change of Assessment Notices" for the procedures to use in printing these notices.

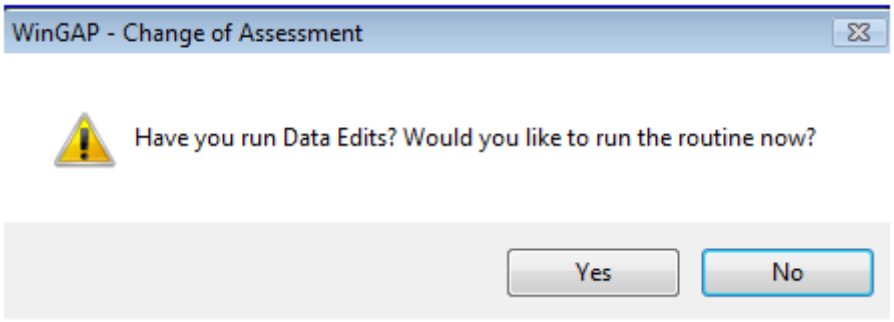
Printing Change of Assessment Notices



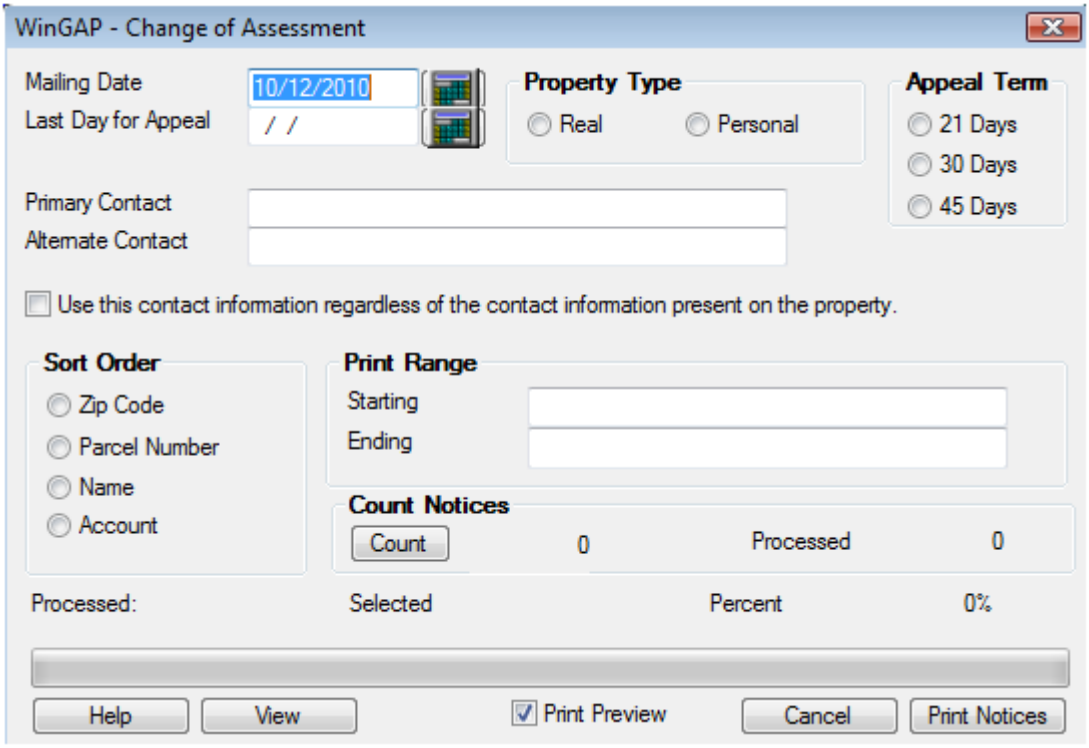
Clicking on this option on the Assessment Notices Reports submenu produces the Data Edits message window, as shown on the next page. **It is extremely important** that he

Data Edits routines, which check for such things as owners without property, property with no value, etc., be performed prior to the printing of Assessment Notices. If the Data Edits routines have not been previously performed, they can be run now by selecting the "Yes" option on the window below.

NOTE: Data Edits procedures are explained in more detail under **Tools >> File Maintenance >> Data Edits**, covered later in this manual.



If the Data Edits routines are run, various reports will display, allowing the user to correct the discrepancies found on these reports prior to printing the Assessment Notices. Closing the report preview window, or selecting the "No" option above, will produce the Change of Assessment Form, as seen below. The printing of Assessment Notices is controlled from this Form. A discussion of all the fields on the Change of Assessment Form follows.



- Mailing Date: The Date that the Notices will be mailed is keyed in this field. The date in the field defaults to the system date of the computer.

- Last Day for Appeal: The Last Day that the taxpayer can file an appeal either by mail or in person at the Assessors Office is keyed in this field.

- Property Type: The Property Type radio button section of the Form defaults to Real if the user tabs to the section from the Last Day for Appeal Field. One of the Property Types should be selected by clicking with the mouse, and tab will take the user to the Appeal Term section.

- Appeal Term: The Appeal Term radio button section of the Form defaults to 21 Days if the user tabs to the section from the Property Type Section. One of the types of Appeal Terms must be selected by clicking with the mouse, and tab will take the user to the Primary Contact field.

- Primary Contact: The name of the Primary Contact for Assessment Notices is keyed in this field; otherwise a name such as "Assessors Office" can be keyed. Regardless, some name MUST be keyed in the Primary Contact field before Assessment Notices can be printed. This information will be used in the absence of an Appraisers name on the parcel or account for which an assessment notice is being printed.

- Alternate Contact: The name of the Alternate Contact for Assessment Notices is keyed in this field; otherwise a name such as "Assessors Office" can be keyed. Regardless, some name MUST be keyed in the Alternate Contact field before Assessment Notices can be printed. This name will be used in the absence of an Primary Contact on a parcel or account.

- Use this contact information regardless of the contact information present on the property: If this box is checked, the Primary Contact and Alternate Contact entered in the fields above the checkbox will be used for the COA notices, regardless of the selections on the Real and Personal Property General Information forms. Both the Primary and Alternate Contact must have an entry before the box can be checked.

- Sort Order: The Sort Order radio button section of the Form defaults to Zip Code if the user tabs to the section from the Secondary Contact field. One of the Sort Order types must be selected by clicking with the mouse, and tab will take the user to the Print Range section of the Form. The Sort Order that is selected will also control what is keyed into the Beginning and Ending Print Range fields.

- Print Range: The Print Range section of the Change of Assessment Form allows the user to choose a Beginning and Ending range for the Assessment Notices to be printed.

  - If **Zip Code** is selected as the Sort Order, a Beginning and Ending Zip Code range can be keyed into the two Print Range fields to limit the Assessment Notices that are printed to just those zip Codes. If ALL Assessment Notices in Zip Code order

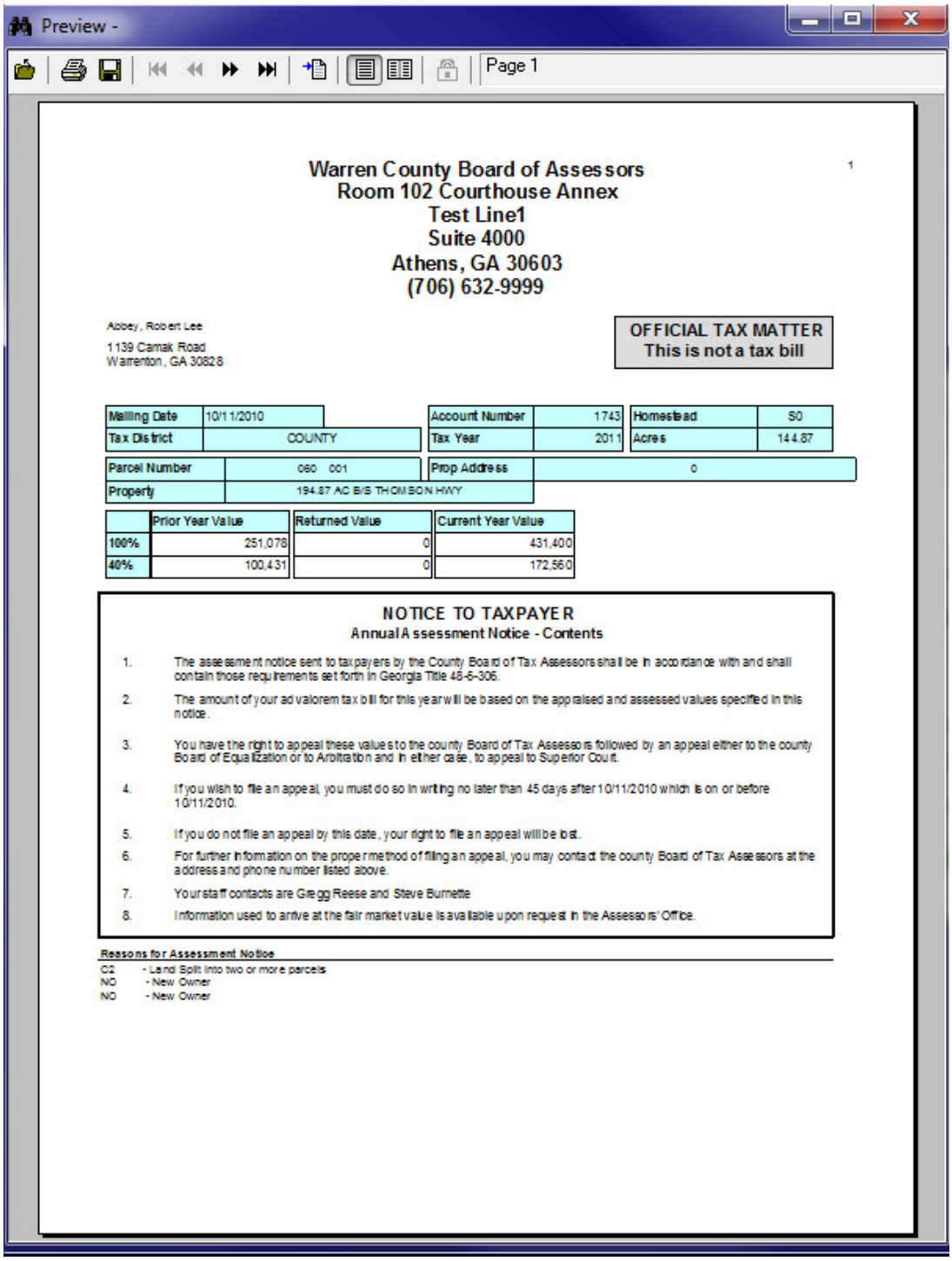
are desired, the user should leave the fields blank.

- If **Parcel Number** is selected as the Sort Order, a Beginning and Ending Parcel Number range can be keyed into the two Print Range fields to limit the Assessment Notices that are printed to just those Parcel Numbers. If ALL Assessment Notices in Parcel Number order are desired, the user should leave the fields blank.
- If **Name** is selected as the Sort Order, a Beginning and Ending Name range can be keyed into the two Print Range fields to limit the Assessment Notices that are printed to just those Names. If ALL Assessment Notices in Name order are desired, the user should leave the fields blank.
- If **Account** is selected as the Sort Order, a Beginning and Ending Account Number(Real key) range can be keyed into the two Print Range fields to limit the Assessment Notices that are printed to just those Accounts. If ALL Assessment Notices in Account order are desired, the user should leave the fields blank.

- Count Notices: The Count Button in the Count Notices section of the Change of Assessment Form can be clicked to see how many Notices have been flagged for printing. A window will appear with the total number that have been flagged for the Property Type selected (Real/ Personal). The Count ignores any Range that has been entered.

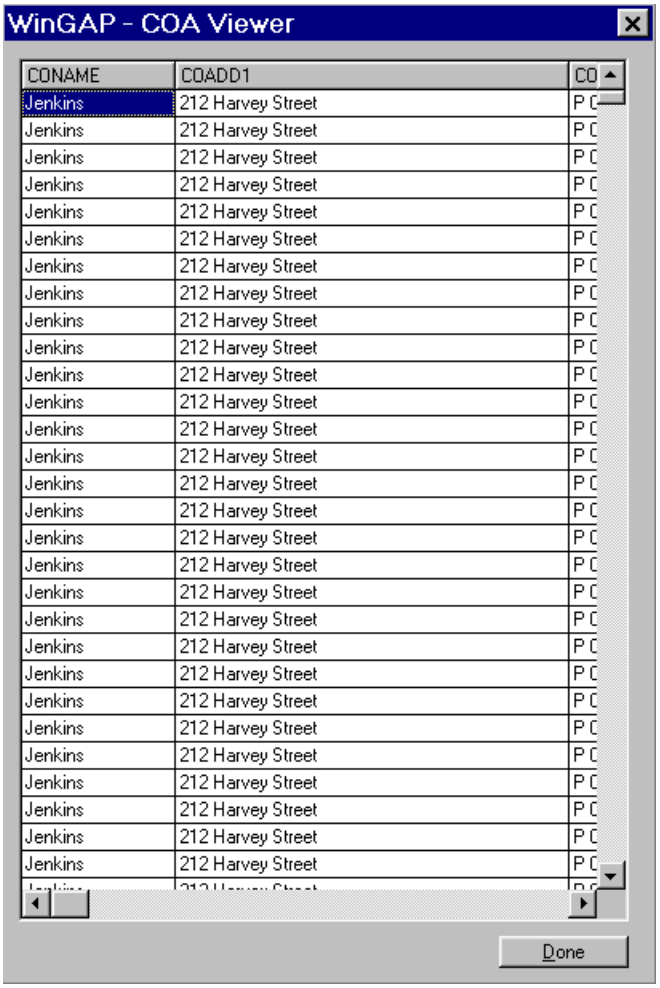
- Print Notices: Once the user has selected the criteria for printing the Assessment Notices, the Print Notices button can be clicked, a progress bar will display at the bottom of the Change of Assessment form with the number or records processed, and the number of notices selected for printing will display. If the Print Preview checkbox has been selected (this is the default for the Change of Assessment Form, and it is recommended that the user leave it this way), a Print Preview will appear, as seen on the next page; otherwise, if the Print Preview box is unchecked, the Assessment Notices will be sent to print at the default printer.

- Print Preview: If the Print Preview box is checked, the user will be presented with the Print Preview window of the first Assessment Notice that will be printed, as shown on the next page. The Print Preview window must be closed to use the View button, discussed on the next page.

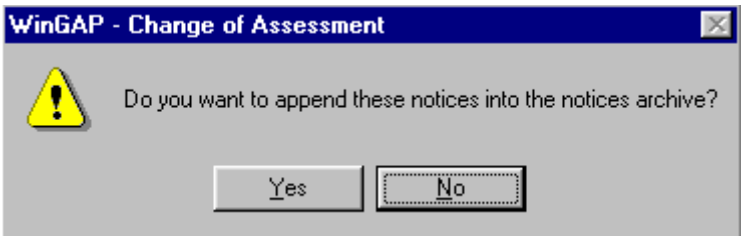


The taxpayer's name, address, and property information print at the top of the Assessment Notice, with the required legal information in the middle of the Notice. A list of Assessment Reasons print at the bottom of the Notice. The Print Preview window controls at the top of the window (Menu or Tool Bar) can be used to print the Assessment Notices.

- View: If the user wants to see a list of those Parcels/Accounts that have been flagged AND selected for printing, the View Button on the lower left of the Change of Assessment Form can be clicked to produce a list of all Assessment Notices that are about to be printed, as seen below. Before clicking the View Button however, the user must click the OK button and Preview the first Notice to be printed, then close the Preview Window (the Print Preview box must be checked to do this). The list that is displayed after the View Button is clicked is easier to view than scrolling through all the Assessment Notices on the Preview window.



At the conclusion of printing (or previewing) the Assessment Notices a message will appear, shown on the next page, asking if the Assessment Notices that have just been printed should be appended into the Notices Archive. If the County wants to keep an archival file of all Assessment Notices that have been printed, the "Yes" button should be clicked, at which point the Notices will be appended and the user notified and returned to the Change of Assessment Form. Otherwise, the "No" button should be clicked, the Notices will not be appended, and the user will be returned to the Change of Assessment Form. After printing, the Assessment Notices can be reviewed for accuracy, folded and placed in window envelopes for mailing.

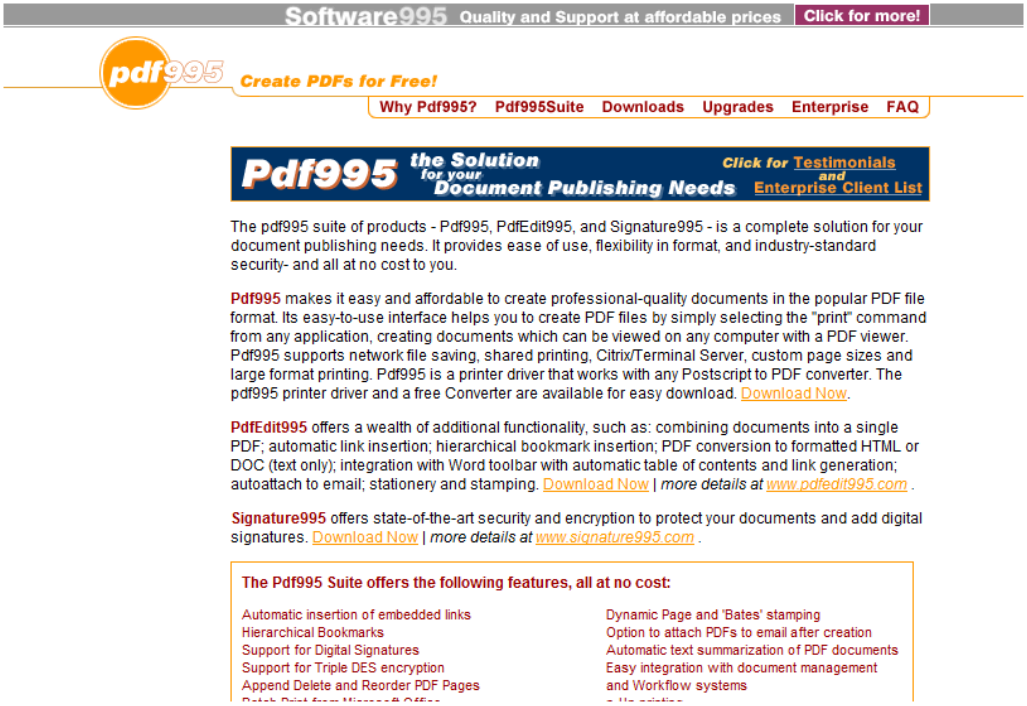


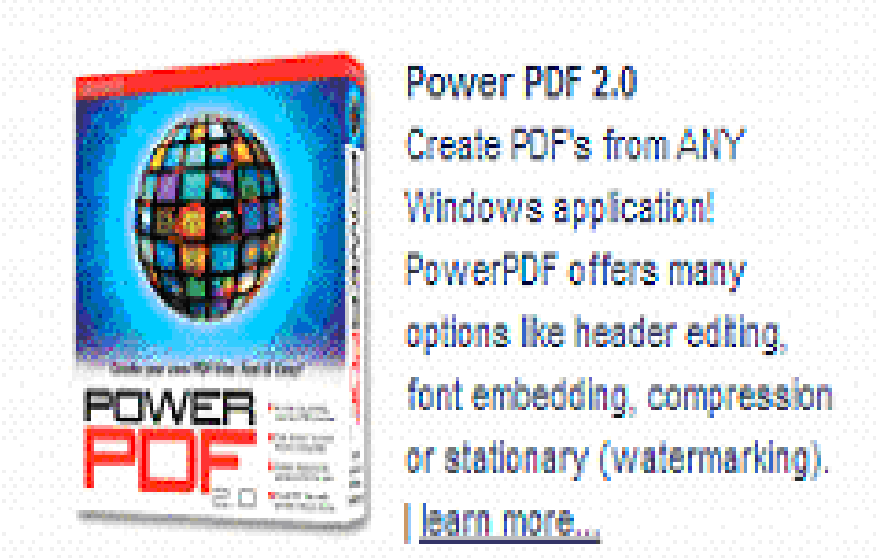
The Assessment Notices are archived into the table, Notices.dbf. This provides the user with a means of recovering information, such as date printed, values, etc, for any notice that has been printed. Also, when an appeal is added the notice date is pulled from the archived data. Currently, the only means of accessing data from the notices.dbf is with Visual FoxPro or ReportPro.

Printing Assessment Notices to a PDF File

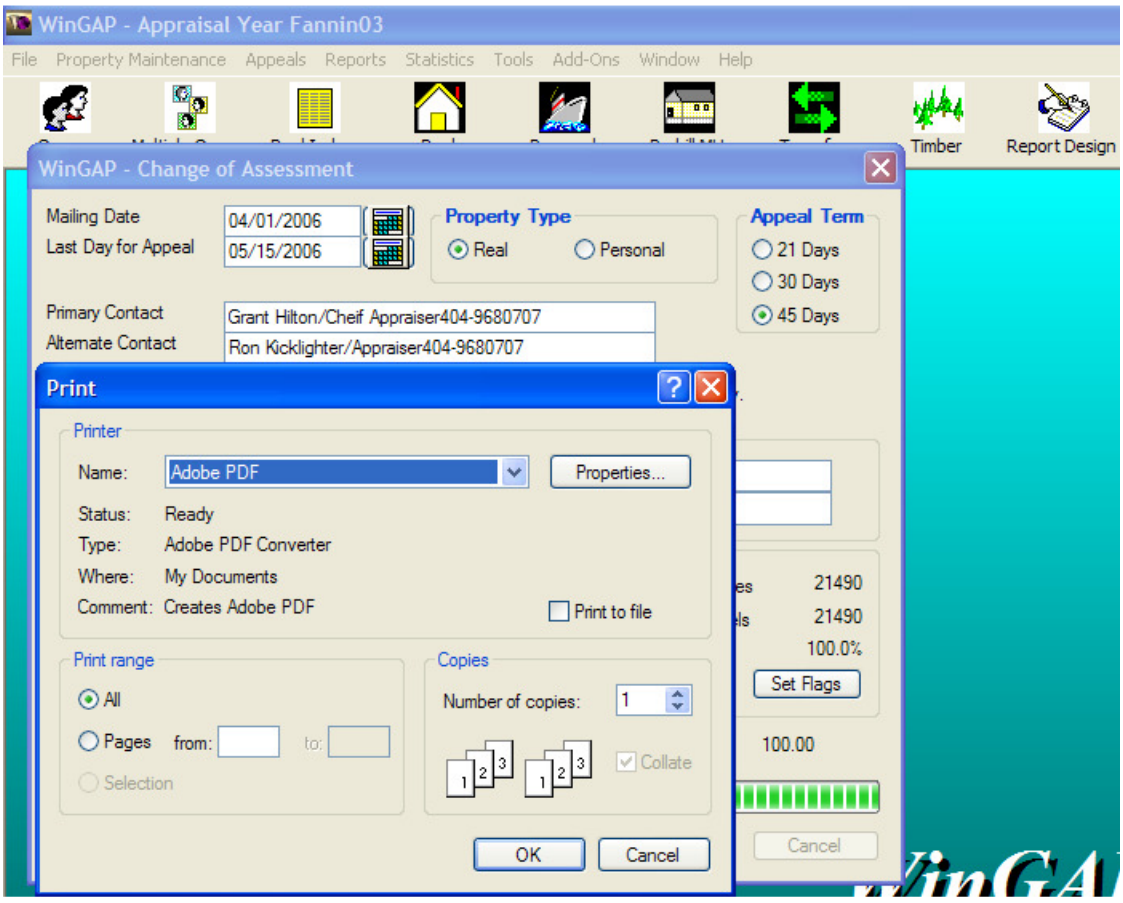
In lieu of printing notices to a printer initially, the County may opt to print the notices to an electronic format such as a PDF or a ReportPro Archive. Printing to an electronic format provides several advantages. First of all, a copy of the notices is automatically created. Also, the electronic file can serve as a backup which can be used in the case of re-prints. The file provides a means of quickly locating a notice especially if the PDF format is selected.

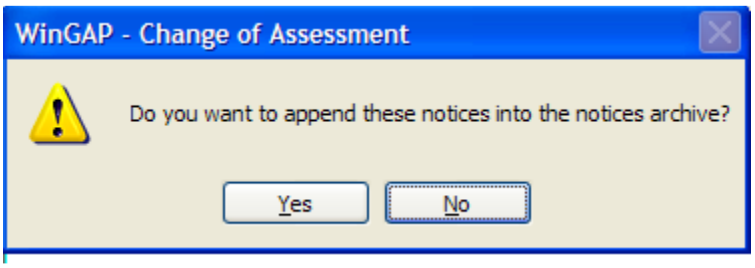
To print to a PDF format requires PDF software. A variety of PDF software is available, from free programs to those costing hundreds of dollars. Below and on the next page are two of the many free or inexpensive PDF software programs

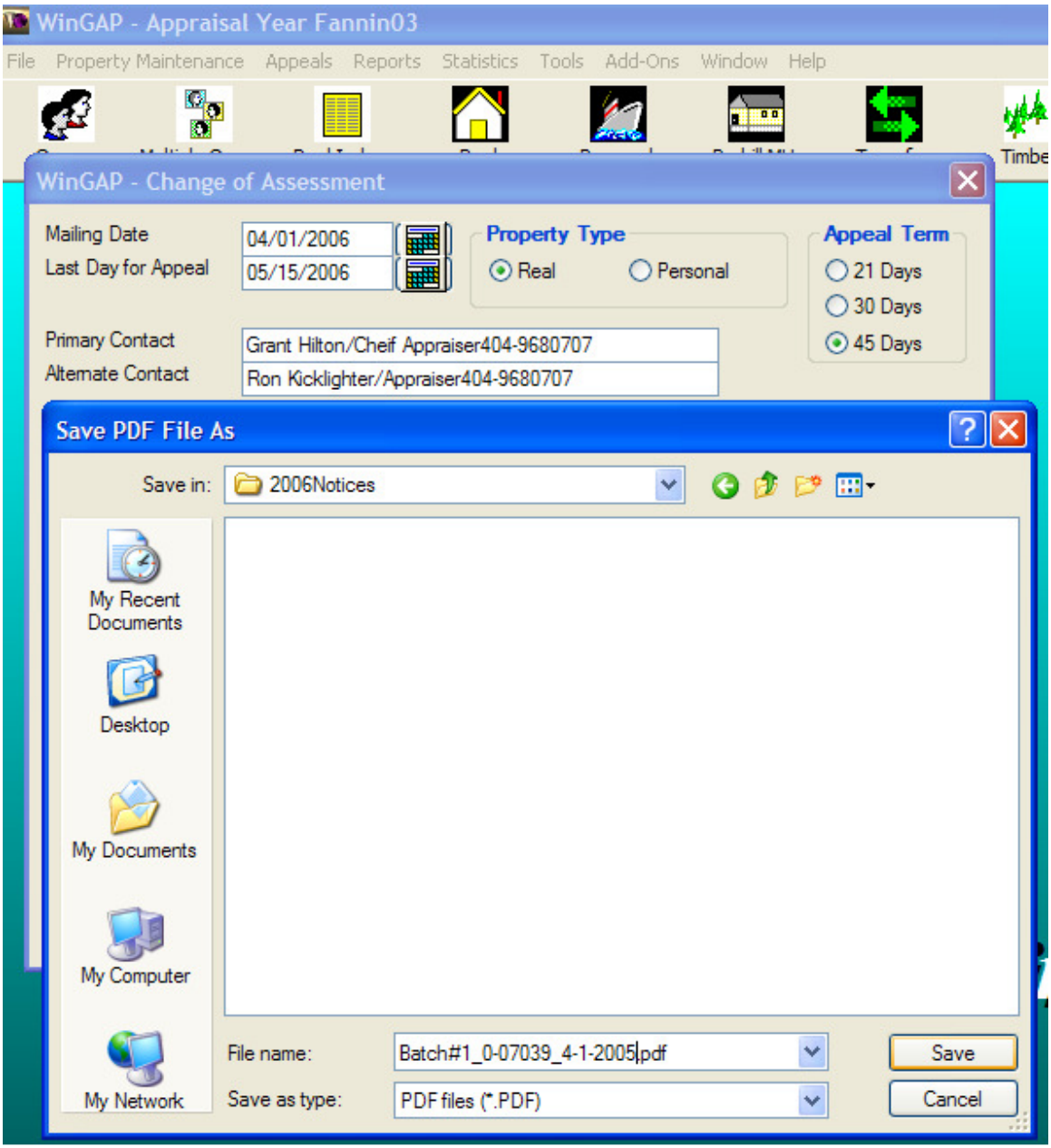




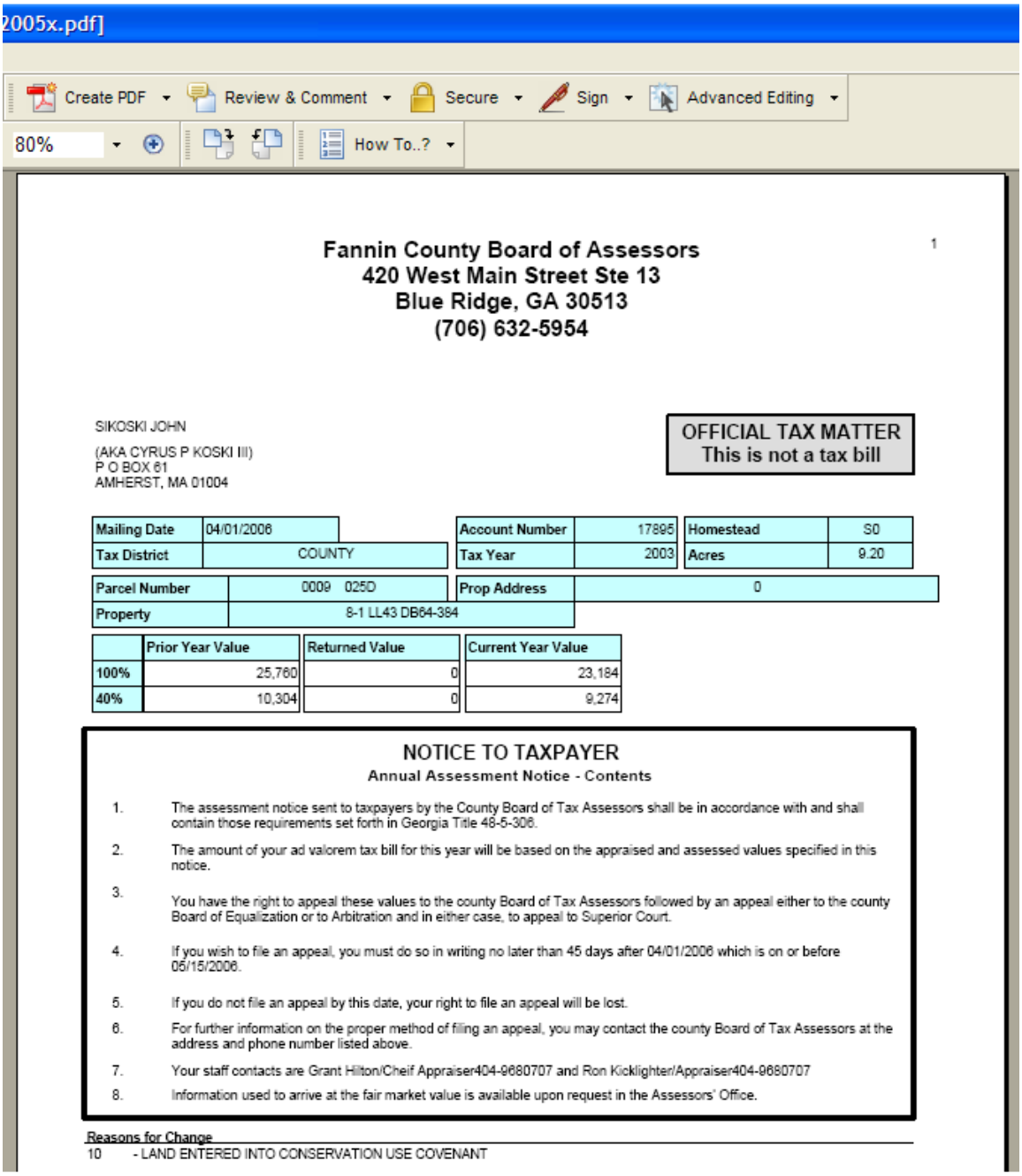
Once the pdf software is loaded, select to print to a pdf file instead of the printer



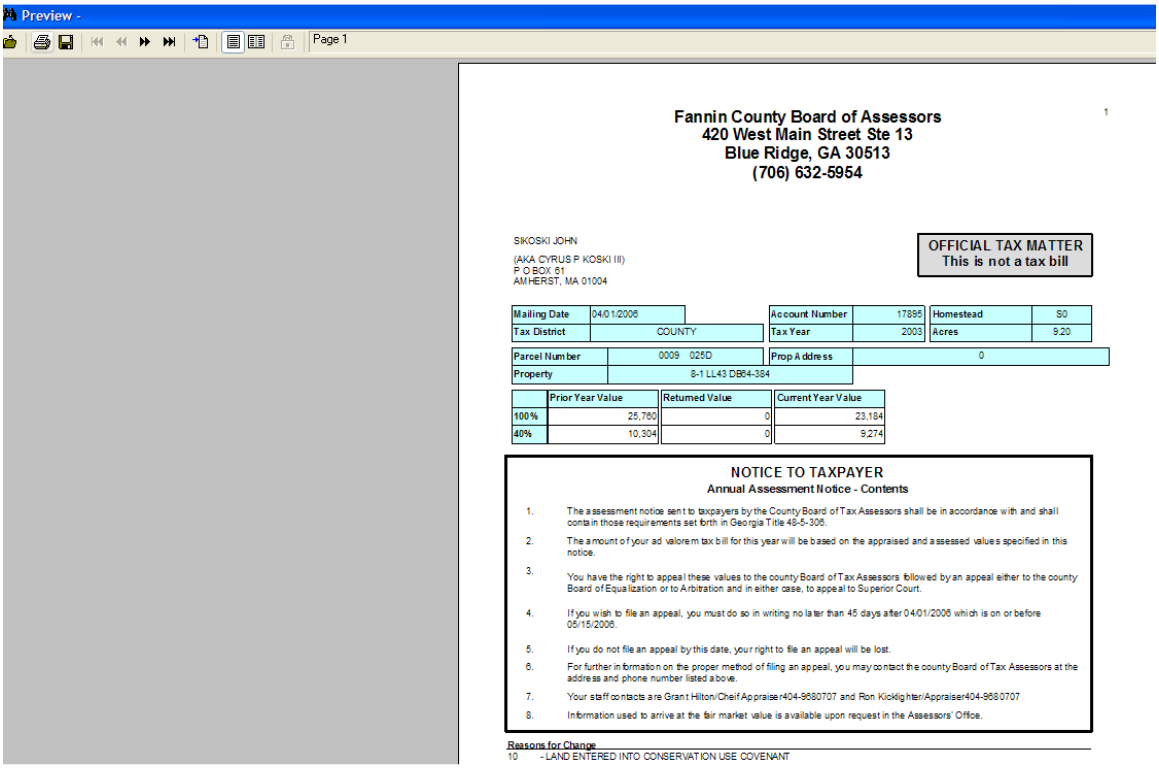

WinGAP - Change of Assessment
Do you want to append these notices into the notices archive?
Yes
No

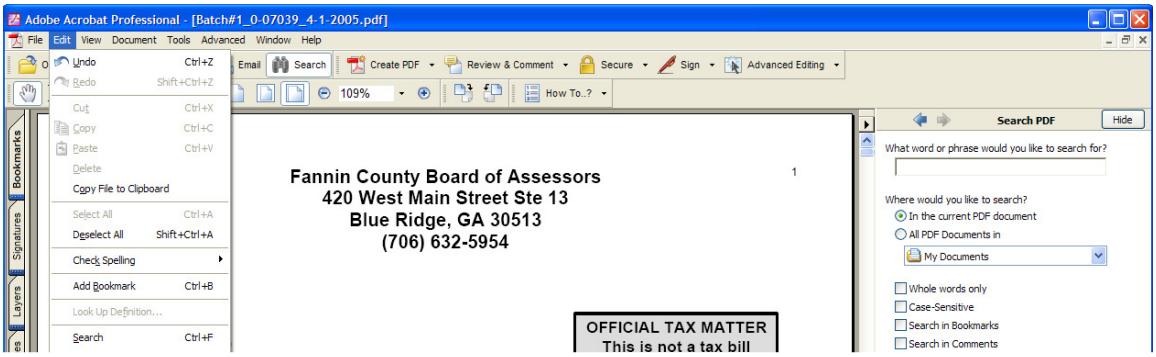

WinGAP - Appraisal Year Fannin03
File Property Maintenance Appeals Reports Statistics Tools Add-Ons Window Help
WinGAP - Change of Assessment
Mailing Date
Last Day for Appeal
04/01/2006
05/15/2006
Property Type
Real
Personal
Appeal Term
21 Days
30 Days
45 Days
Primary Contact
Alternate Contact
Grant Hilton/Cheif Appraiser404-9680707
Ron Kicklighter/Appraiser404-9680707
Save PDF File As
Save in:
2006Notices
My Recent Documents
Desktop
My Documents
My Computer
My Network
File name:
Batch#1_0-07039_4-1-2005.pdf
Save as type:
PDF files (*.PDF)
Save
Cancel

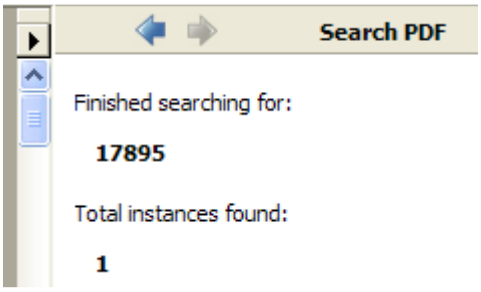
Open the pdf file for printing

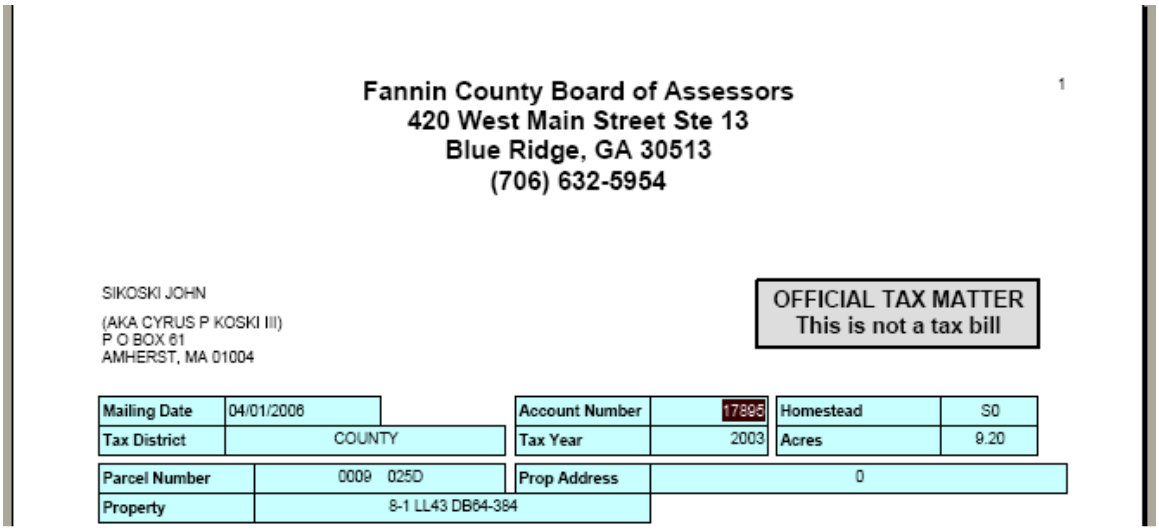


You can also search the pdf file for a specific parcel









Fannin County Board of Assessors
420 West Main Street Ste 13
Blue Ridge, GA 30513
(706) 632-5954

1

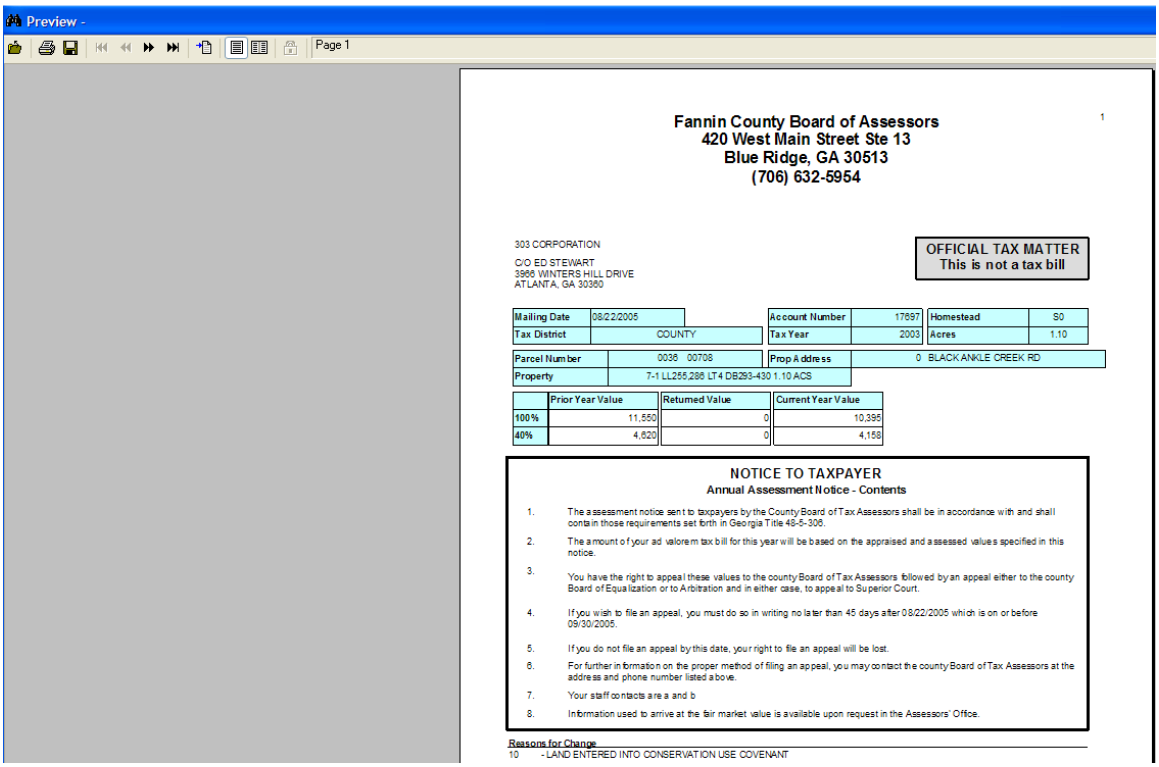
SIKOSKI JOHN

(AKA CYRUS P KOSKI III)
P O BOX 61
AMHERST, MA 01004

OFFICIAL TAX MATTER
This is not a tax bill

Mailing Date	04/01/2006	Account Number	17895	Homestead	S0
Tax District	COUNTY	Tax Year	2003	Acres	9.20
Parcel Number	0009 025D	Prop Address	0		
Property	8-1 LL43 DB64-384				

Using Report Pro Archive to Print Assessment Notices



Preview -

Page 1

Fannin County Board of Assessors
420 West Main Street Ste 13
Blue Ridge, GA 30513
(706) 632-5954

1

303 CORPORATION

C/O ED STEWART
3966 WINTERS HILL DRIVE
ATLANTA, GA 30360

OFFICIAL TAX MATTER
This is not a tax bill

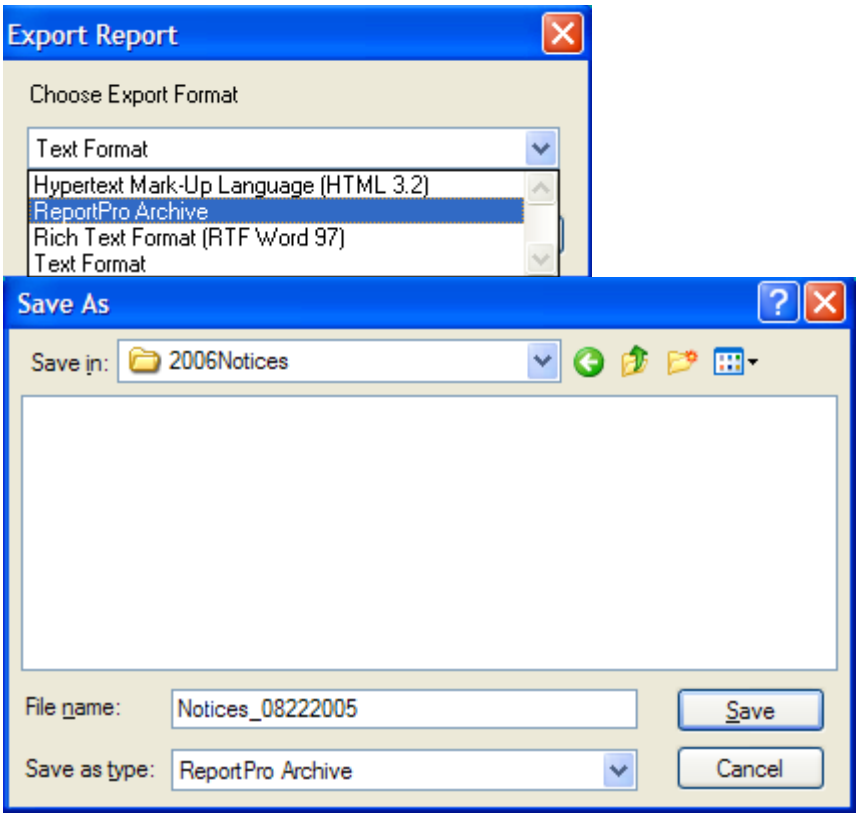
Mailing Date	08/22/2005	Account Number	17697	Homestead	S0
Tax District	COUNTY	Tax Year	2003	Acres	1.10
Parcel Number	0036 00708	Prop Address	0 BLACK ANKLE CREEK RD		
Property	7-1 LL255,286 LT 4 DB293-430 1.10 ACS				

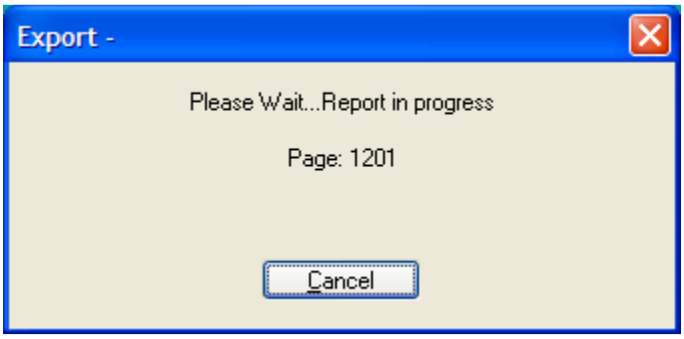
	Prior Year Value	Returned Value	Current Year Value
100%	11,550	0	10,395
40%	4,620	0	4,158

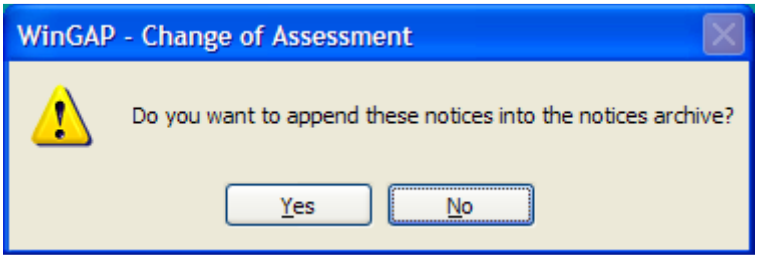
NOTICE TO TAXPAYER
Annual Assessment Notice - Contents

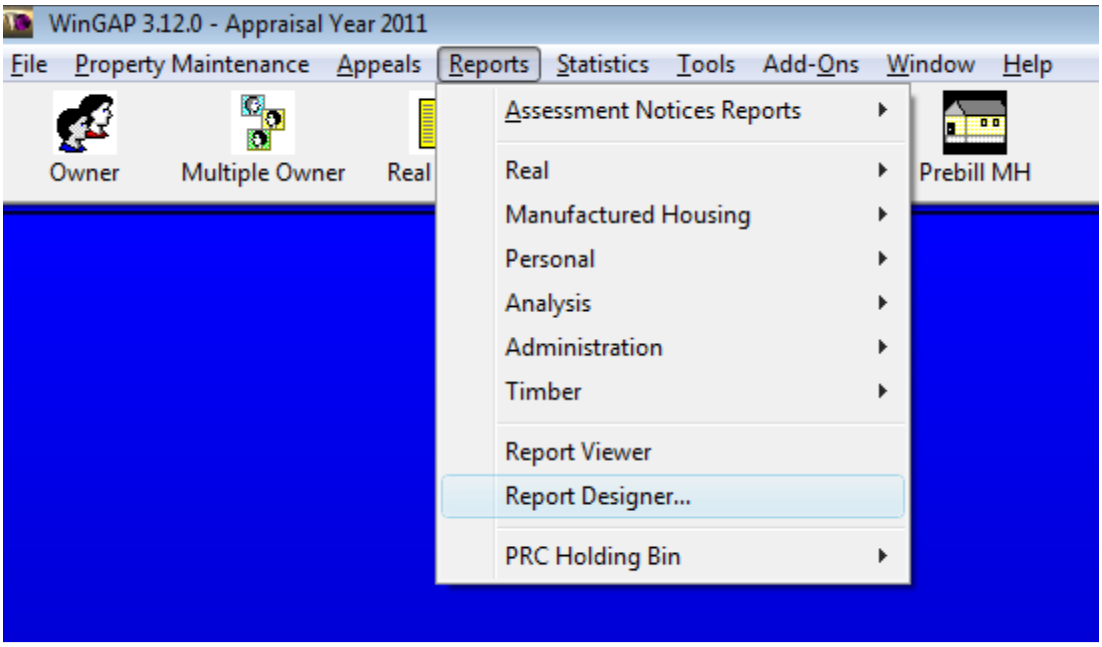
1. The assessment notice sent to taxpayers by the County Board of Tax Assessors shall be in accordance with and shall contain those requirements set forth in Georgia Title 48-5-306.
2. The amount of your ad valorem tax bill for this year will be based on the appraised and assessed values specified in this notice.
3. You have the right to appeal these values to the county Board of Tax Assessors followed by an appeal either to the county Board of Equalization or to Arbitration and in either case, to appeal to Superior Court.
4. If you wish to file an appeal, you must do so in writing no later than 45 days after 08/22/2005 which is on or before 09/30/2005.
5. If you do not file an appeal by this date, your right to file an appeal will be lost.
6. For further information on the proper method of filing an appeal, you may contact the county Board of Tax Assessors at the address and phone number listed above.
7. Your staff contacts are a and b
8. Information used to arrive at the fair market value is available upon request in the Assessors' Office.

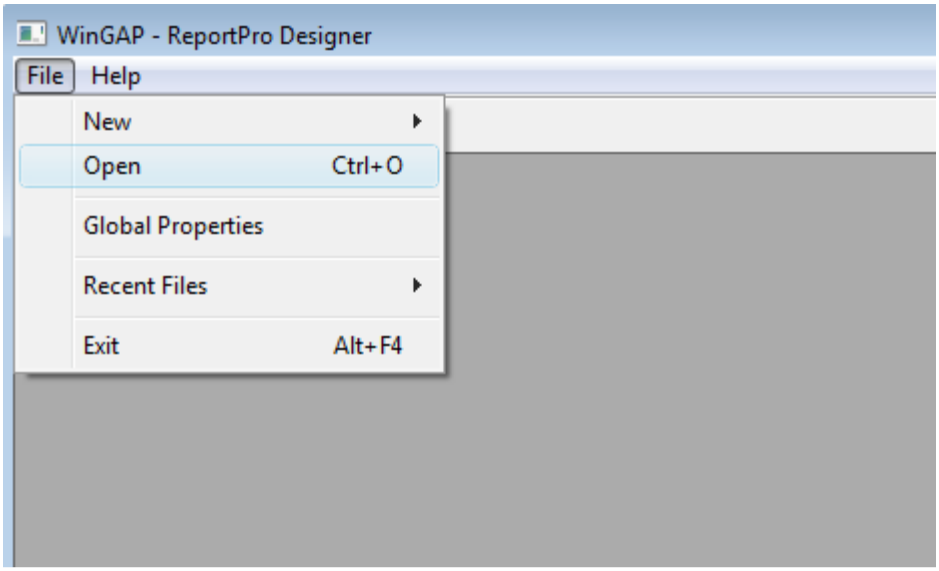
Reasons for Change
10 - LAND ENTERED INTO CONSERVATION USE COVENANT

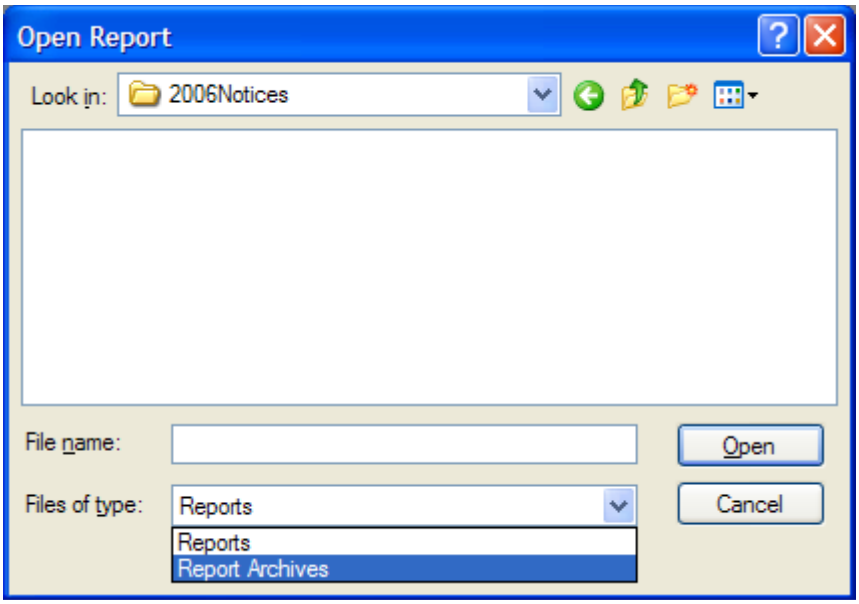

Export Report
Choose Export Format
Text Format
Hypertext Mark-Up Language (HTML 3.2)
ReportPro Archive
Rich Text Format (RTF Word 97)
Text Format
Save As
Save in:
2006Notices
File name:
Notices_08222005
Save
Save as type:
ReportPro Archive
Cancel

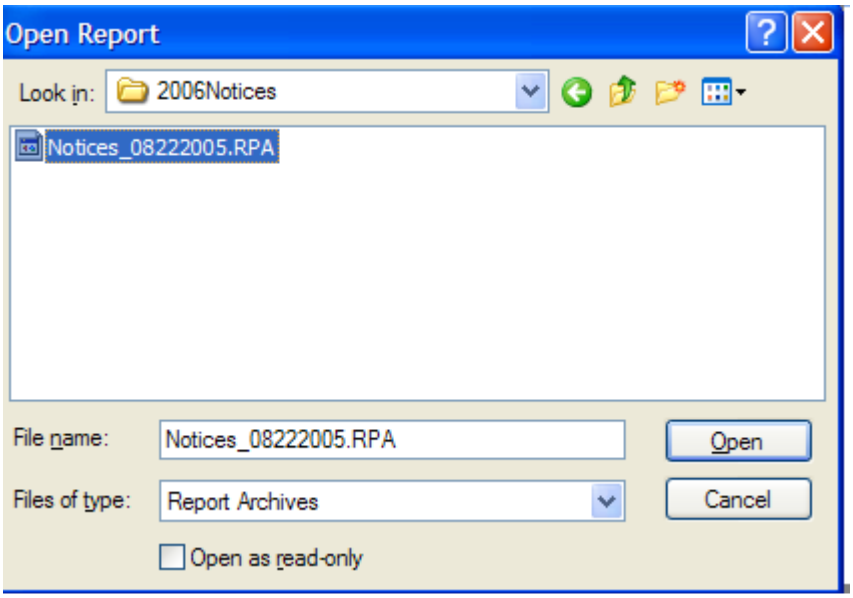

Export -
Please Wait...Report in progress
Page: 1201
Cancel

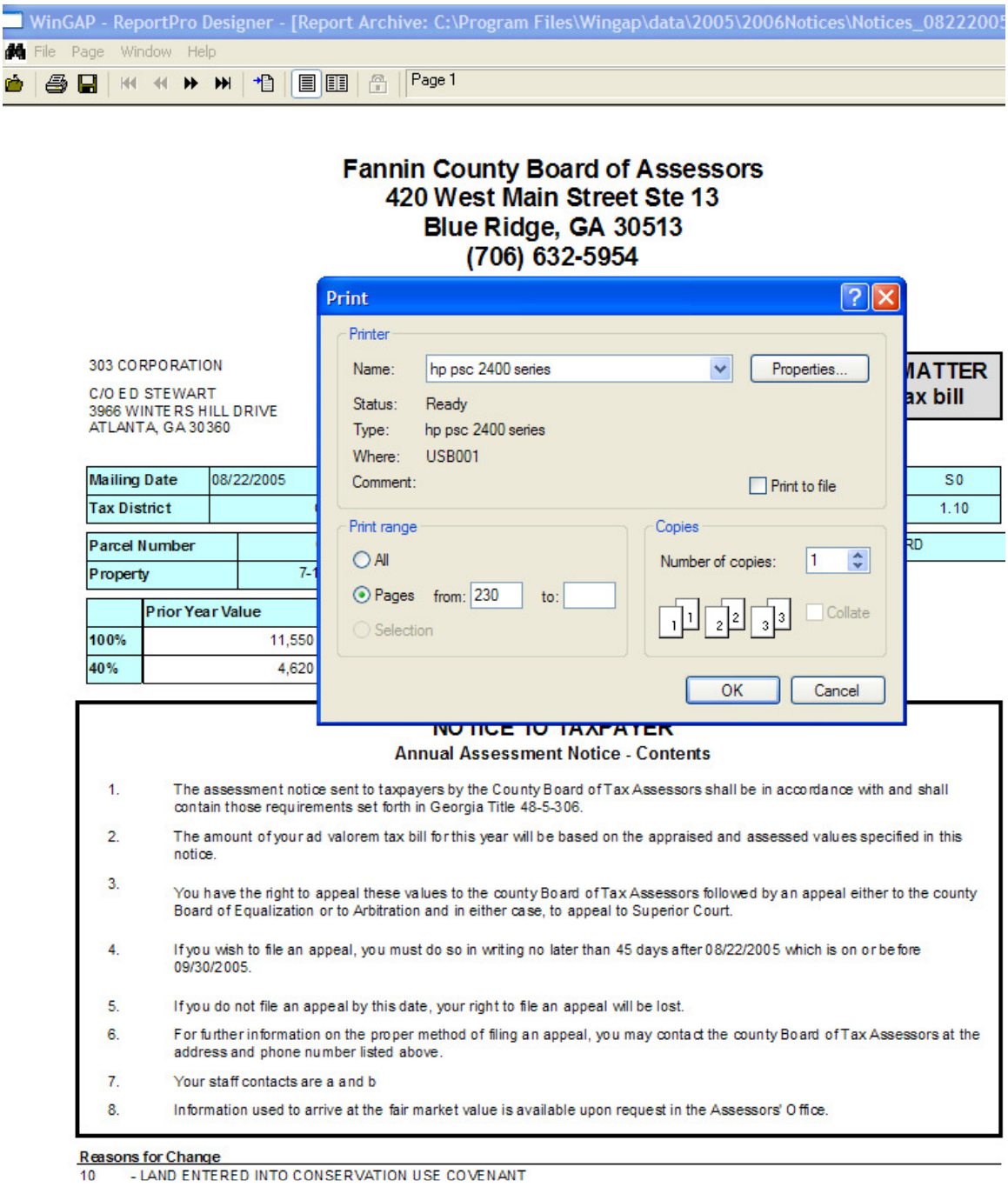

WinGAP - Change of Assessment
Do you want to append these notices into the notices archive?
Yes
No


WinGAP 3.12.0 - Appraisal Year 2011
File
Property Maintenance
Appeals
Reports
Statistics
Tools
Add-Ons
Window
Help
Owner
Multiple Owner
Real
Prebill MH
Assessment Notices Reports
Real
Manufactured Housing
Personal
Analysis
Administration
Timber
Report Viewer
Report Designer...
PRC Holding Bin


WinGAP - ReportPro Designer
File
Help
New
Open
Ctrl+O
Global Properties
Recent Files
Exit
Alt+F4


Open Report
Look in:
2006Notices
File name:
Open
Files of type:
Reports
Cancel
Reports
Report Archives

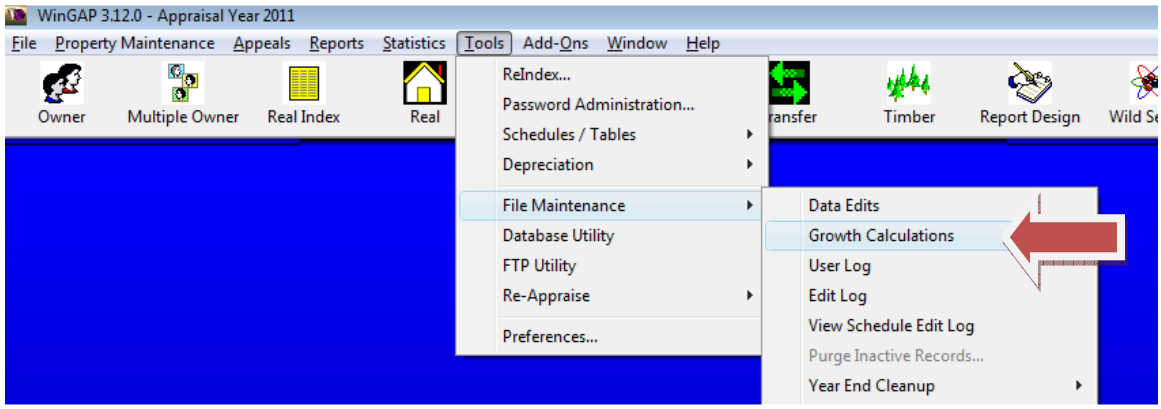

Open Report
Look in:
2006Notices
Notices_08222005.RPA
File name:
Notices_08222005.RPA
Open
Files of type:
Report Archives
Cancel
Open as read-only



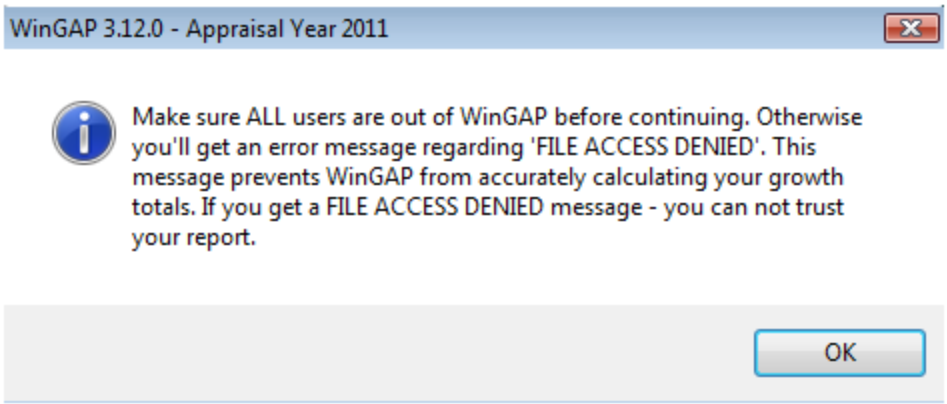
Regardless of how notices are printed, after the printing is done, assessment notice flags should be cleared to prepare for 21-day notices and other printing. The flags are cleared with the "Unflag" option on the Reports >> Assessment Notice Reports >> Set Flags for Assessment Notices menu.

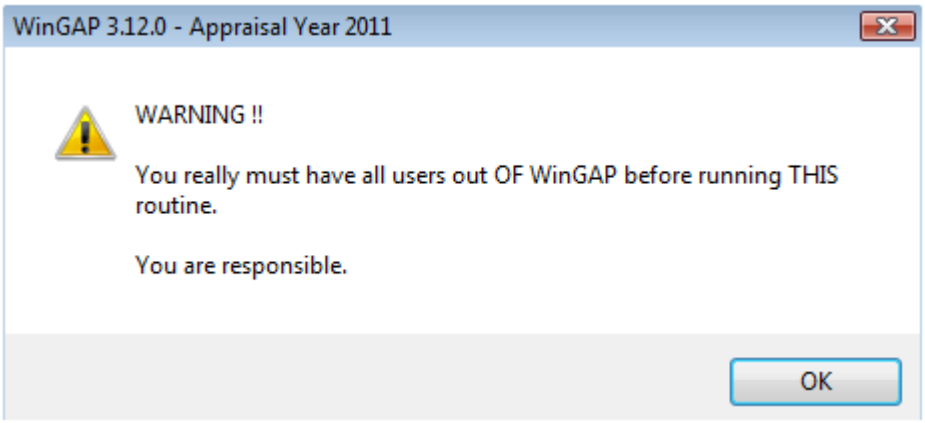
Digest Submission

Growth Calculations

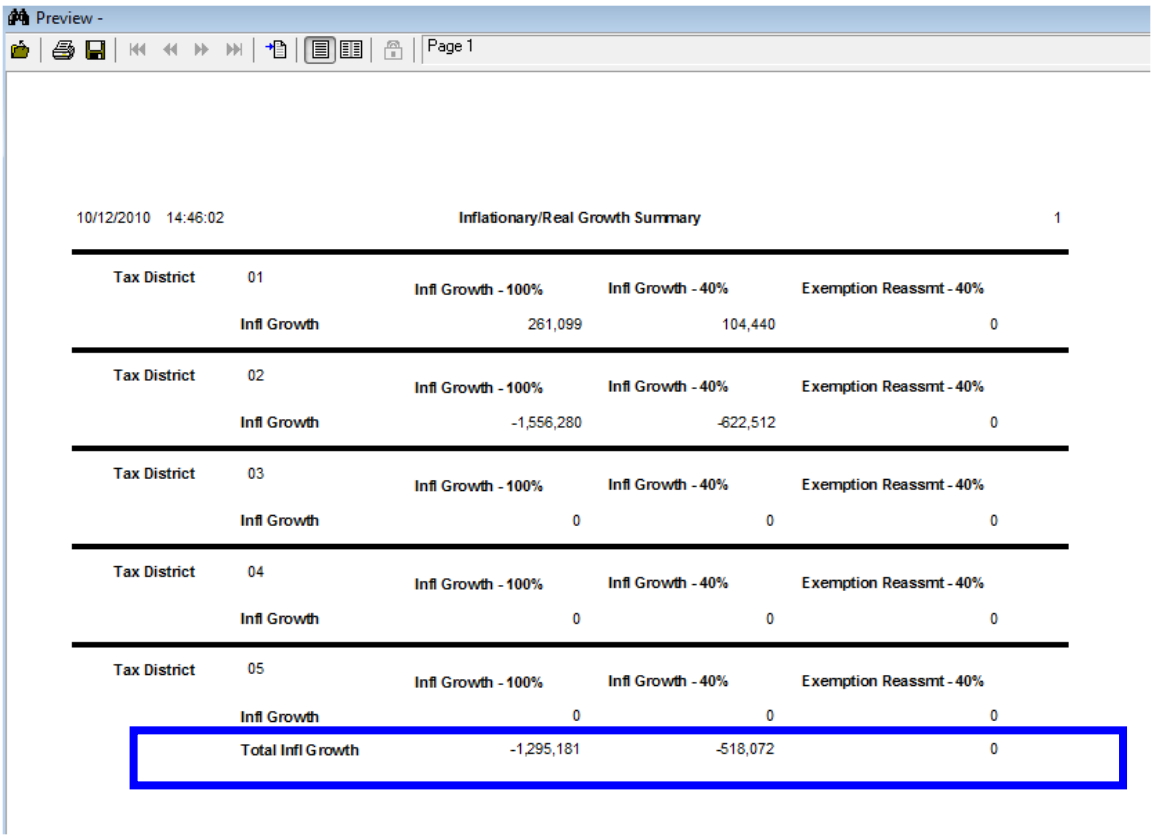


The second option on the **Tools >> File Maintenance** menu runs the **Growth Calculations** routine, which determines the amount of Inflationary Growth per parcel. This routine MUST be run before advertising millage rates and digest submission. Clicking on this option produces two messages, below, that stress the importance of having all other users out of WinGAP:





All users must be out of WinGAP for the data on the Growth Calculations report to be accurate. Clicking OK on the two messages or pressing Enter will produce a print preview of the Inflationary/Real Growth Summary, as shown below, for each Tax District in the County.



The end of the report will display a county-wide summary of inflationary growth numbers, as highlighted above.

Processing COA Types and Growth Values

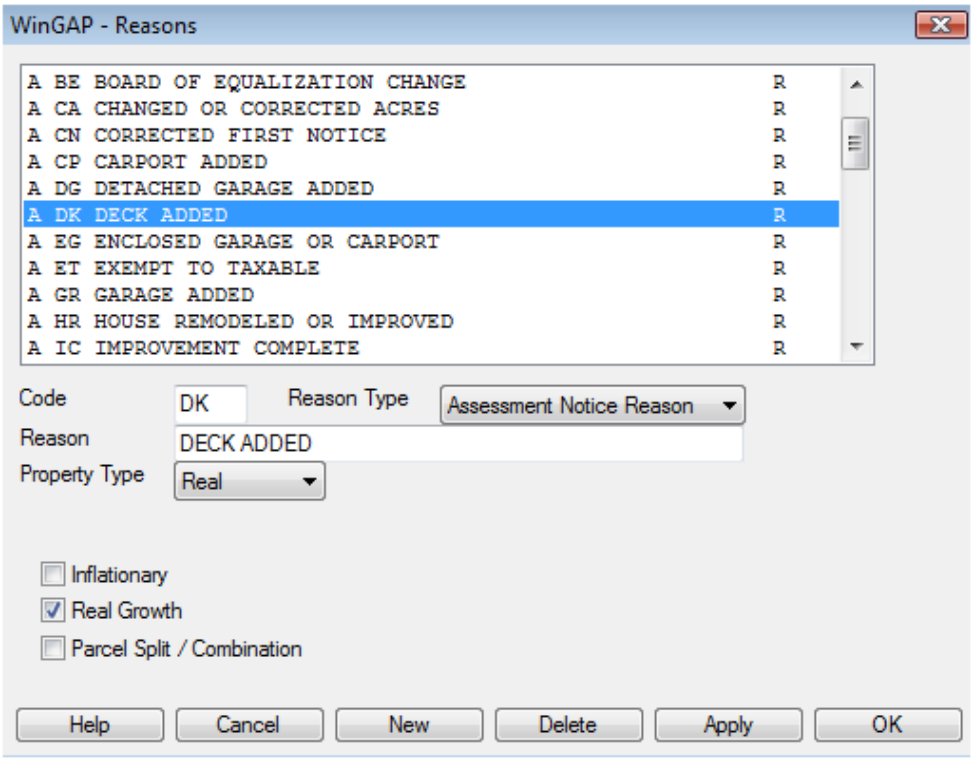
As mentioned earlier, before advertising millage rates and digest submission, the amount of inflationary growth for each parcel must be determined, and is accomplished by running the Growth Calculations report.

This procedure **MUST** be run prior to providing growth figures for millage rate determination and/or digest submission.

Reasons Schedule and Assigning Reasons to Property

The assignment of COA reasons and their associated COA Types during the data entry of information related to parcels and reappraising when schedules were updated comprised the first step in the process of determining growth amounts.

The following screen shot depicts a COA reason that is associated with Real Property. When the Property Type is Real or All, the user must define the COA Type as Inflationary, Real Growth or a Parcel Split/Combination. The assignment is made by clicking the checkbox associated with the desired COA Type. The user will not be allowed to exit the screen unless a COA Type assignment is made.



The assignment of the COA Type is critical to the digest submission procedure due to the need to determine the amount of inflationary growth within an appraisal/digest year. The user should be careful in making the correct assignment due to the potential impact on digest submission. The COA Type assignment will be printed along with the COA reason as part of the Digest Submission Reports and reviewed for correctness by DOR personnel.

As mentioned above COA reasons are assigned one of three types, Inflationary, Real Growth or Parcel Split/Combination. Each of the COA Types will be discussed in detail below.

An Inflationary assignment is made if the COA reason indicates that a change in value is due to reassessment. Reassessment can also be categorized as revaluation or reappraisal

and associated with a change in property valuation schedules or a change to a parcel's property characteristics. When assigned to a parcel, a reason with a COA Type of Inflationary will result in the change in value in its entirety or a portion of the value changed being placed in the inflationary growth field.

Real Growth is assigned to a reason when the reason depicts a change in property value that is due to the addition or deletion of property components. Reasons, such as an ownership change, that are not characteristic of a value change should be assigned a Real Growth COA Type. Reasons with a Real Growth COA Type will not contribute to inflationary growth.

The Parcel Split/Combination COA Type is assigned when the reason defines the fact that the parcel has been split or combined with a new parcel or the acreage or lot dimensions have been changed due to a survey or correction in a deed. A Parcel Split/Combination reason will not contribute to inflationary growth.

The following table is provided to give the user some examples of reasons/value change situations and proper COA Type assignments.

COA Reason	COA Type
Change in Ownership	Real
Parcel split	Split/Combination
Parcels combined	Split/Combination
Acreage/Land Dimension Change	Split/Combination
Improvement added	Real
Improvement deleted	Real
Addition to Existing Improvement	Real
Removal of Area from Existing Imp	Real
Improvement remodeled	Real
Improvement Characteristics Modified (grade, exterior walls, physical depreciation, obsolescence, % complete, etc.)	Inflationary
Reassessment/Revaluation	Inflationary
Zoning Change	Inflationary
Accessibility/desirability Change	Inflationary
Land Use Change	Inflationary
Land Class Change	Inflationary
Covenant application accepted	Real
Covenant application denied	Real
Schedules Updated	Inflationary

When a COA Type is changed on the Assessment Reasons screen, WinGAP will sync the COA Type with reasons that have been assigned to a parcel. The user will not be required to modify each parcel to implement the change.

The second and final step involves running the growth procedure to segregate real growth and inflationary growth. Parcels in a Conservation Use or FLPA covenant have no inflationary growth calculated. For parcels not in such covenants, the procedure will check the COA reasons assigned to each parcel for their COA Type and process the change in value accordingly.

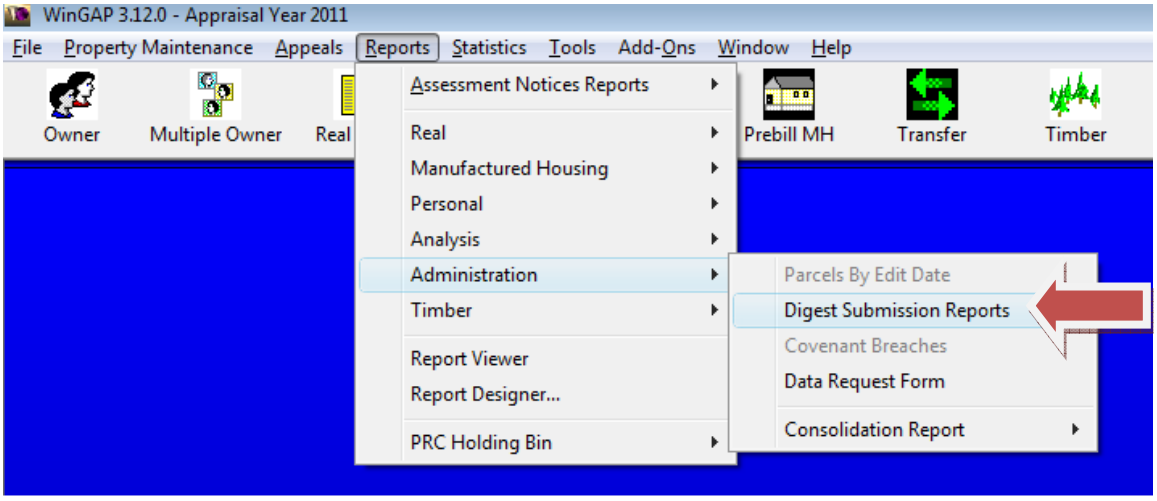
A COA Type of Inflationary will result in the difference between current value and previous value being calculated as inflationary growth. New construction will be deducted from the inflationary growth.

Real growth COA Types will result in no contribution to inflationary growth. The value difference between current and previous value will be considered as real growth. If an inflationary reason is also assigned to the parcel, a portion of the value difference may contribute to inflationary growth.

In situations where a COA reason with a Split/Combination COA Type exists on a parcel, no inflationary growth will be calculated. In addition, parcels with a zero previous value will not be assigned any inflationary growth regardless of the COA Type.

The inflationary growth per tax district will be printed as stated earlier at when the Growth option is run within WinGAP. The inflationary growth numbers will also be printed with the other Digest Submission reports.

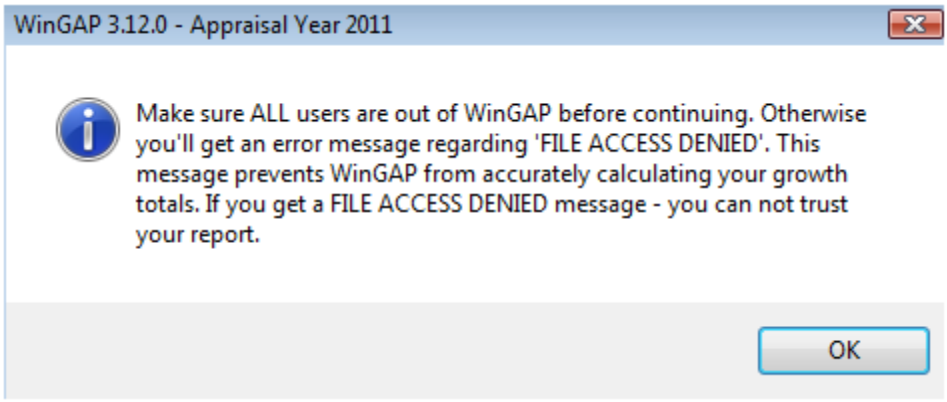
Digest Submission Reports



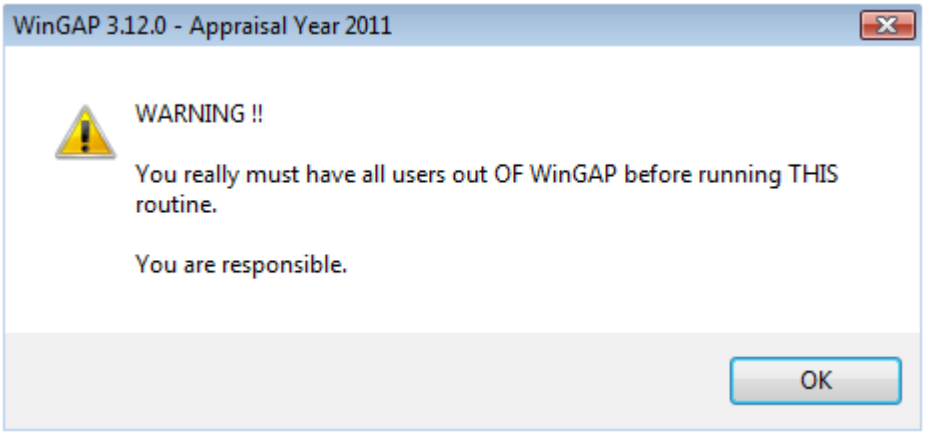
NOTE: When running the Digest Submission Reports, it is no longer necessary to run a separate Growth Calculations routine that determines the amount of inflationary growth for each parcel, found at **Tools >> File Maintenance >> Growth Calculations**, as that routine is now run as part of the Digest Submission Reports process.

IMPORTANT: Before running any Digest Submission reports, the Assessors office should do the following:

- Ensure that all Appeals that have been resolved have been marked as such in the current appraisal year. This applies to appeals from back years as well as current year appeals
- Ensure that every WinGAP user is out of WinGAP when the Digest Submission Reports are run. When the user clicks on the Digest Submission Reports option on the **Reports >> Administration** submenu, the message below will display.



Clicking OK on this message will produce a second message.

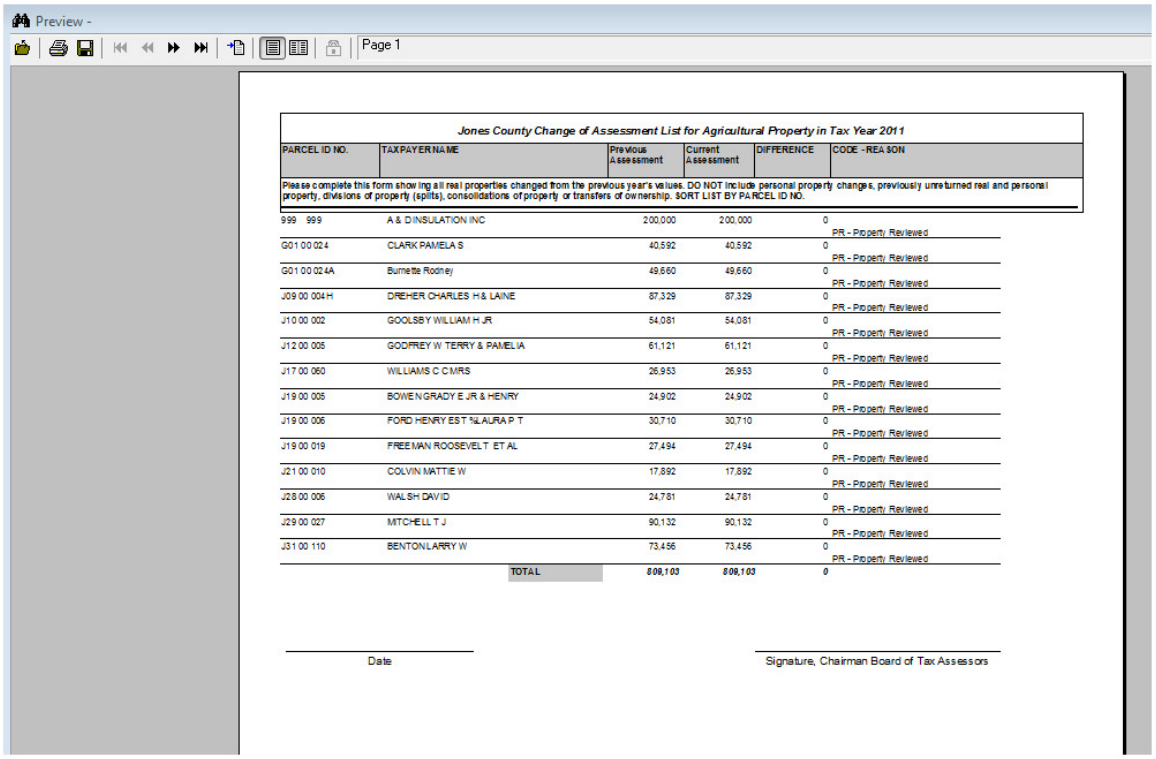


Clicking OK on the second message will produce a Print Preview of several reports that are required when submitting the Tax Digest to the Local Government Services Division.

Change of Assessment Lists

The first set of Digest Submission reports are the **Change of Assessment Lists**. Only parcels with inflationary growth will be printed on the Change of Assessment Lists. The list will be printed only when less than 50% of the parcels have received a change of assessment notice. The percentage is calculated based on the number of parcels with a change of assessment notice compared to the total number of parcels in the county. The report will be broken down into the various digest classifications.

Below is an example of the **Change of Assessment List for Agricultural Property.**


Preview -

Page 1

Jones County Change of Assessment List for Agricultural Property in Tax Year 2011

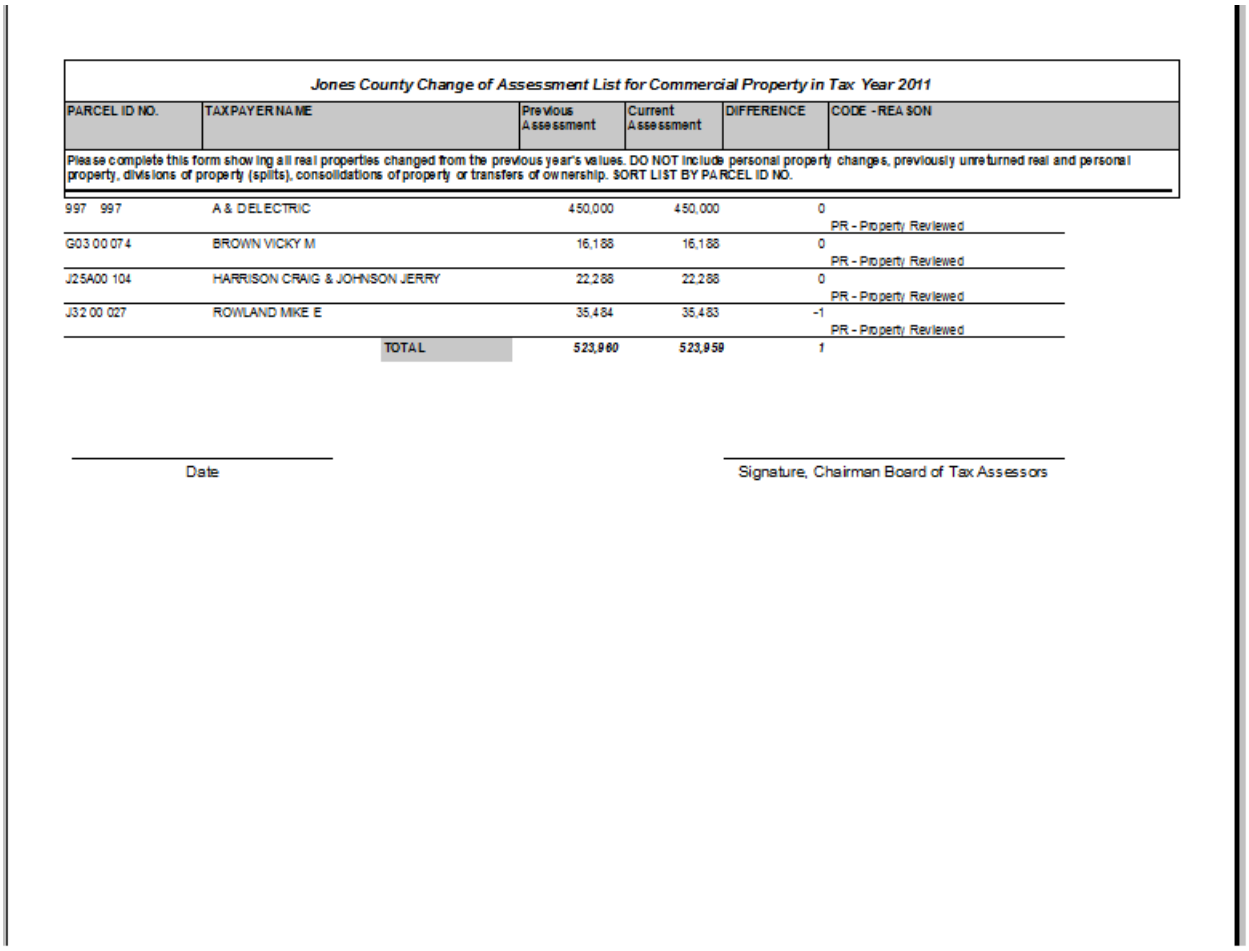
PARCEL ID NO.	TAXPAYER NAME	Previous Assessment	Current Assessment	DIFFERENCE	CODE - REASON
Please complete this form showing all real properties changed from the previous year's values. DO NOT include personal property changes, previously unreturned real and personal property, divisions of property (splits), consolidations of property or transfers of ownership. SORT LIST BY PARCEL ID NO.					
999 999	A & D INSULATION INC	200,000	200,000	0	PR - Property Reviewed
G01 00 024	CLARK PAMELA S	40,592	40,592	0	PR - Property Reviewed
G01 00 024A	Burnette Rodney	49,660	49,660	0	PR - Property Reviewed
J09 00 004 H	DREHER CHARLES H & LAINE	87,329	87,329	0	PR - Property Reviewed
J10 00 002	GOOLSBY WILLIAM H JR	54,081	54,081	0	PR - Property Reviewed
J12 00 005	GODFREY W TERRY & PAMELIA	61,121	61,121	0	PR - Property Reviewed
J17 00 060	WILLIAMS C C MRS	26,953	26,953	0	PR - Property Reviewed
J19 00 005	BOWEN GRADY E JR & HENRY	24,902	24,902	0	PR - Property Reviewed
J19 00 006	FORD HENRY EST %LAURA P T	30,710	30,710	0	PR - Property Reviewed
J19 00 019	FREEMAN ROOSEVELT ET AL	27,494	27,494	0	PR - Property Reviewed
J21 00 010	COLVIN MATTIE W	17,892	17,892	0	PR - Property Reviewed
J28 00 006	WALSH DAVID	24,781	24,781	0	PR - Property Reviewed
J29 00 027	MITCHELL T J	90,132	90,132	0	PR - Property Reviewed
J31 00 110	BENTON LARRY W	73,456	73,456	0	PR - Property Reviewed
	TOTAL	*809,103*	*809,103*	*0*	

Date

Signature, Chairman Board of Tax Assessors

There may be more than one page to the Change of Assessment List for Agricultural Property. If there is, the last page of this list will display summary values.

The next Digest Submission Report is the **Change of Assessment List for Commercial Property**, an example of which is shown below. There may be more than one page to the Change of Assessment List for Commercial Property. If so, the last page of this list will display summary values.



Jones County Change of Assessment List for Commercial Property in Tax Year 2011

PARCEL ID NO.	TAXPAYER NAME	Previous Assessment	Current Assessment	DIFFERENCE	CODE - REASON
Please complete this form showing all real properties changed from the previous year's values. DO NOT include personal property changes, previously unreturned real and personal property, divisions of property (splits), consolidations of property or transfers of ownership. SORT LIST BY PARCEL ID NO.					
997 997	A & D ELECTRIC	450,000	450,000	0	PR - Property Reviewed
G03 00 074	BROWN VICKY M	16,188	16,188	0	PR - Property Reviewed
J25A00 104	HARRISON CRAIG & JOHNSON JERRY	22,288	22,288	0	PR - Property Reviewed
J32 00 027	ROWLAND MIKE E	35,484	35,483	-1	PR - Property Reviewed
	TOTAL	*523,960*	*523,959*	*1*	

Date

Signature, Chairman Board of Tax Assessors

The next Digest Submission Report is the **Change of Assessment List for Industrial Property**, an example of which is shown below. There may be more than one page to the Change of Assessment List for Industrial Property. If so, the last page of this list will display summary values.

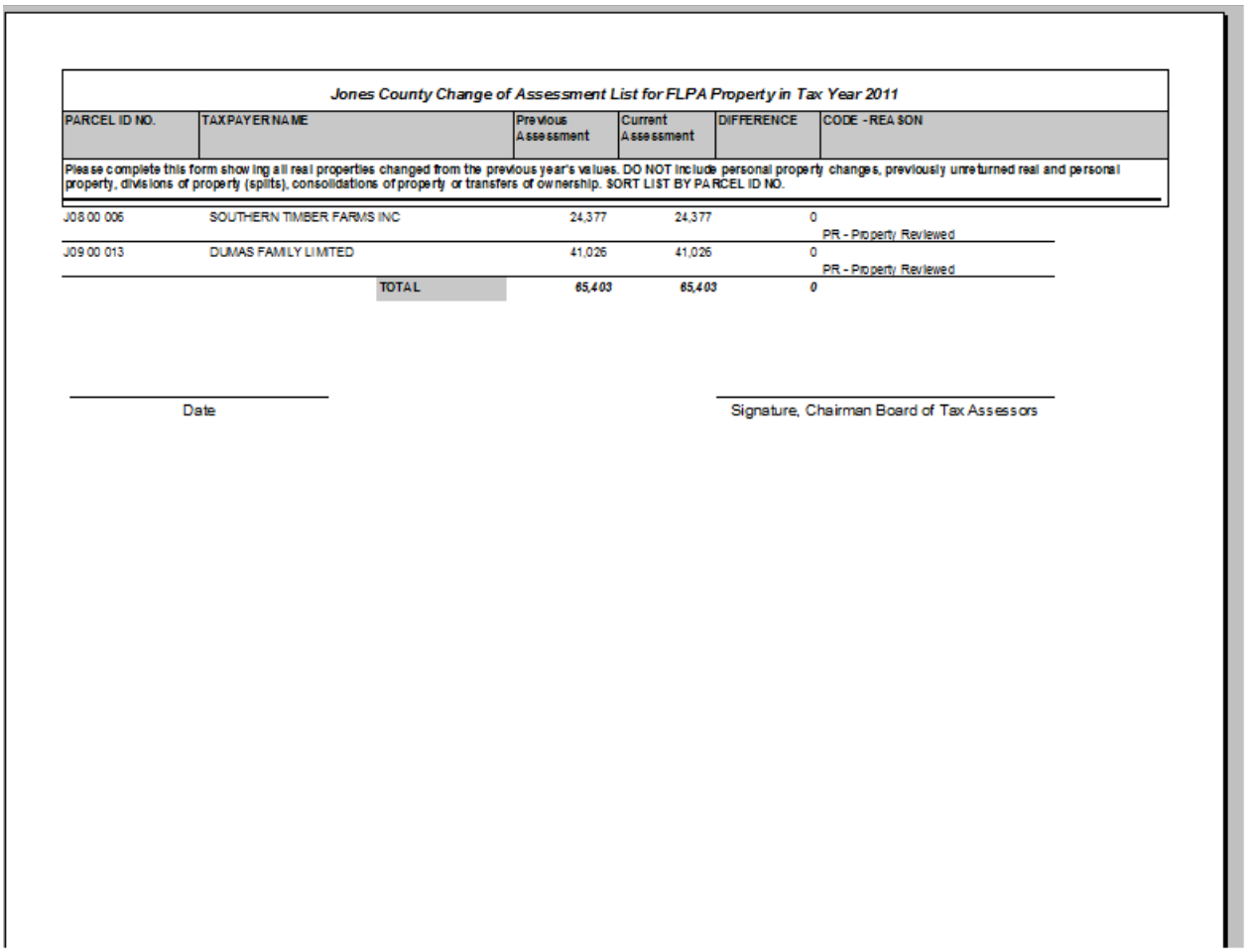
Lowndes County Change of Assessment List for Industrial Property in Tax Year 2010

PARCEL ID NO.	TAXPAYER NAME	Previous Assessment	Current Assessment	DIFFERENCE	CODE - REASON
Please complete this form showing all real properties changed from the previous year's values. DO NOT include personal property changes, previously unreturned real and personal property, divisions of property (splits), consolidations of property or transfers of ownership. SORT LIST BY PARCEL ID NO.					
0026 063	VALDOSTA-LOWNDES COUNTY IND AUTHORITY	60,066	85,484	25,418	65 - Appraisal Characteristics Changed/Corrected 06 - Site Improvements Added Or Removed DA - Development Authority Tax Incentive Adjustment
0122B 039	CARROLL PCKG CO & CARROLL THOMAS G	320,577	342,835	22,258	18 - Review Of Property 06 - Site Improvements Added Or Removed
0123D 010	SAFT NEWCO INC	1,519,110	1,618,303	99,193	17 - Taxpayer Return 65 - Appraisal Characteristics Changed/Corrected
0124A 005	VALDOSTA LOWNDES COUNTY IND AUTHORITY	792,442	794,786	2,344	65 - Appraisal Characteristics Changed/Corrected
0124C 024	BASSFORD N L JR	265,671	265,720	49	18 - Review Of Property
0126A 013	GP LAND HOLDINGS LLC	87,390	85,368	-2,022	NO - New Owner 18 - Review Of Property
0126A 014	GP LAND HOLDINGS LLC	44,986	50,210	5,224	NO - New Owner 65 - Appraisal Characteristics Changed/Corrected
0158C 003	UNION TANK CAR COMPANY	927,463	893,852	-33,611	17 - Taxpayer Return 65 - Appraisal Characteristics Changed/Corrected 18 - Review Of Property
0217 016	ASB GREENWORLD (SOUTHERN	895,019	893,883	-1,136	20 - Change Lot Size Or Acreage 18 - Review Of Property
	TOTAL	*4,912,724*	*5,030,441*	*191,255*	

Date

Signature, Chairman Board of Tax Assessors

The next Digest Submission Report is the **Change of Assessment List for Forest Land Protection Act Property**, an example of which is shown below. There may be more than one page to the Change of Assessment List for FLPA Property. If so, the last page of this list will display summary values.



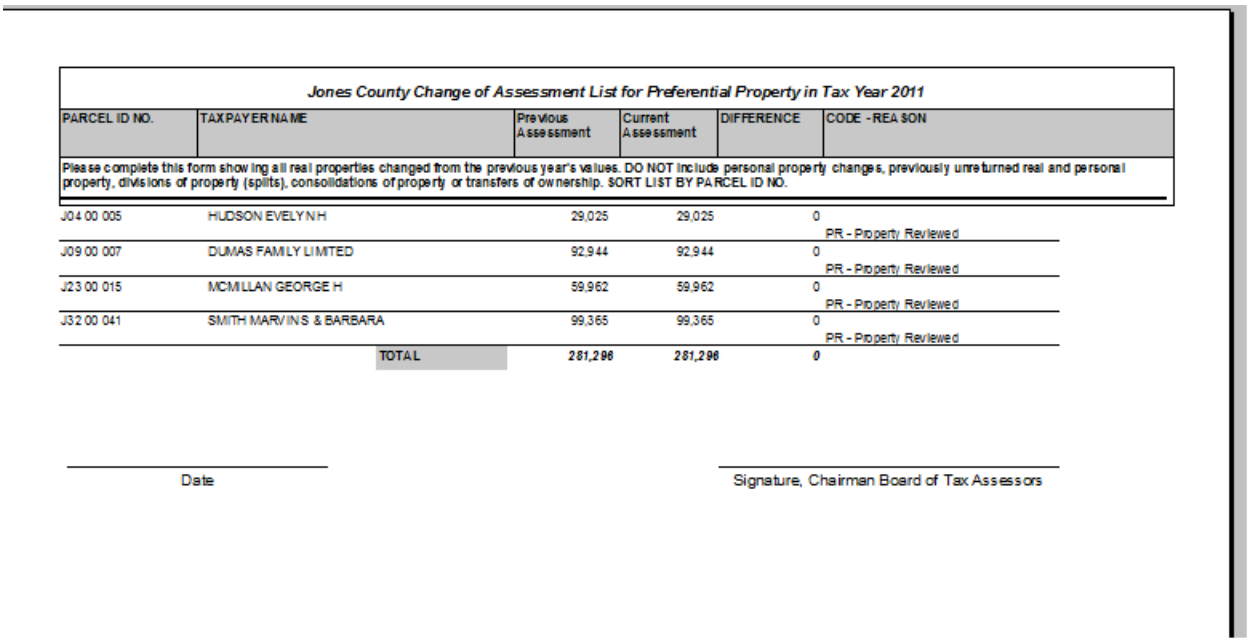
Jones County Change of Assessment List for FLPA Property in Tax Year 2011

PARCEL ID NO.	TAXPAYER NAME	Previous Assessment	Current Assessment	DIFFERENCE	CODE - REASON
Please complete this form showing all real properties changed from the previous year's values. DO NOT include personal property changes, previously unreturned real and personal property, divisions of property (splits), consolidations of property or transfers of ownership. SORT LIST BY PARCEL ID NO.					
J08 00 006	SOUTHERN TIMBER FARMS INC	24,377	24,377	0	PR - Property Reviewed
J09 00 013	DUMAS FAMILY LIMITED	41,026	41,026	0	PR - Property Reviewed
	TOTAL	*65,403*	*65,403*	*0*	

Date

Signature, Chairman Board of Tax Assessors

The next Digest Submission Report is the **Change of Assessment List for Preferential Property**, as shown below. There may be more than one page to the Change of Assessment List for Preferential Property. If so, the last page of this list will display summary values.



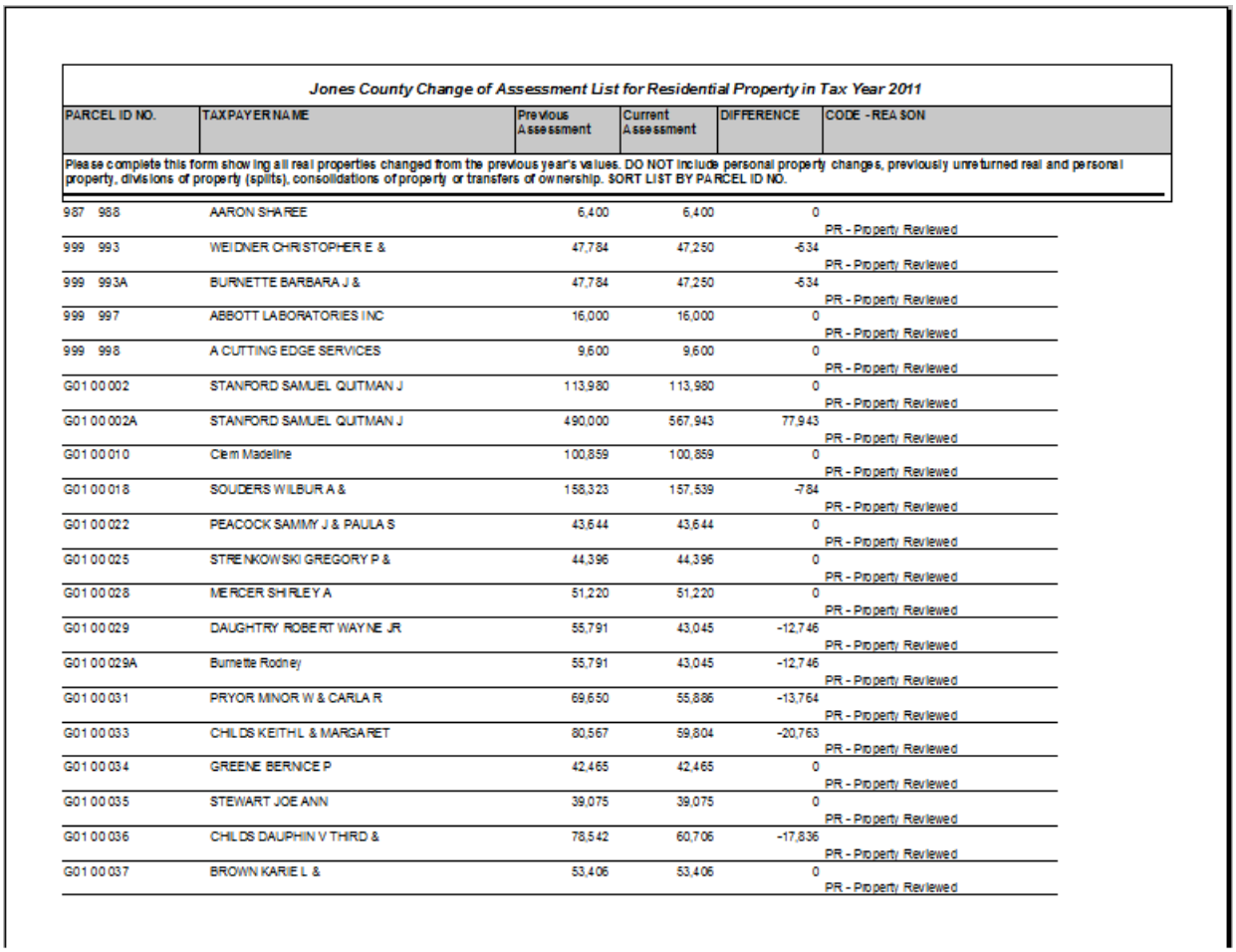
Jones County Change of Assessment List for Preferential Property in Tax Year 2011

PARCEL ID NO.	TAXPAYER NAME	Previous Assessment	Current Assessment	DIFFERENCE	CODE - REASON
Please complete this form showing all real properties changed from the previous year's values. DO NOT include personal property changes, previously unreturned real and personal property, divisions of property (splits), consolidations of property or transfers of ownership. SORT LIST BY PARCEL ID NO.					
J04 00 005	HUDSON EVELYN H	29,025	29,025	0	PR - Property Reviewed
J09 00 007	DUMAS FAMILY LIMITED	92,944	92,944	0	PR - Property Reviewed
J23 00 015	MCMILLAN GEORGE H	59,962	59,962	0	PR - Property Reviewed
J32 00 041	SMITH MARVIN S & BARBARA	99,365	99,365	0	PR - Property Reviewed
	TOTAL	***281,296***	***281,296***	***0***	

Date

Signature, Chairman Board of Tax Assessors

The next Digest Submission Report is the **Change of Assessment List for Residential Property**, as shown below. There may be more than one page to the Change of Assessment List for Residential Property. If so, the last page of this list will display summary values, shown on the next page.



Jones County Change of Assessment List for Residential Property in Tax Year 2011

PARCEL ID NO.	TAXPAYER NAME	Previous Assessment	Current Assessment	DIFFERENCE	CODE - REASON
Please complete this form showing all real properties changed from the previous year's values. DO NOT include personal property changes, previously unreturned real and personal property, divisions of property (splits), consolidations of property or transfers of ownership. SORT LIST BY PARCEL ID NO.					
987 988	AARON SHAREE	6,400	6,400	0	PR - Property Reviewed
999 993	WEIDNER CHRISTOPHER E &	47,784	47,250	-534	PR - Property Reviewed
999 993A	BURNETTE BARBARA J &	47,784	47,250	-534	PR - Property Reviewed
999 997	ABBOTT LABORATORIES INC	16,000	16,000	0	PR - Property Reviewed
999 998	A CUTTING EDGE SERVICES	9,600	9,600	0	PR - Property Reviewed
G01 00 002	STANFORD SAMUEL QUITMAN J	113,980	113,980	0	PR - Property Reviewed
G01 00 002A	STANFORD SAMUEL QUITMAN J	490,000	567,943	77,943	PR - Property Reviewed
G01 00 010	Clem Madeline	100,859	100,859	0	PR - Property Reviewed
G01 00 018	SOUDERS WILBUR A &	158,323	157,539	-784	PR - Property Reviewed
G01 00 022	PEACOCK SAMMY J & PAULA S	43,644	43,644	0	PR - Property Reviewed
G01 00 025	STRENKOWSKI GREGORY P &	44,396	44,396	0	PR - Property Reviewed
G01 00 028	MERCER SHIRLEY A	51,220	51,220	0	PR - Property Reviewed
G01 00 029	DAUGHTRY ROBERT WAYNE JR	55,791	43,045	-12,746	PR - Property Reviewed
G01 00 029A	Burnette Rodney	55,791	43,045	-12,746	PR - Property Reviewed
G01 00 031	PRYOR MINOR W & CARLA R	69,650	55,886	-13,764	PR - Property Reviewed
G01 00 033	CHILDS KEITH L & MARGARET	80,567	59,804	-20,763	PR - Property Reviewed
G01 00 034	GREENE BERNICE P	42,465	42,465	0	PR - Property Reviewed
G01 00 035	STEWART JOE ANN	39,075	39,075	0	PR - Property Reviewed
G01 00 036	CHILDS DAUPHIN V THIRD &	78,542	60,706	-17,836	PR - Property Reviewed
G01 00 037	BROWN KARIE L &	53,406	53,406	0	PR - Property Reviewed

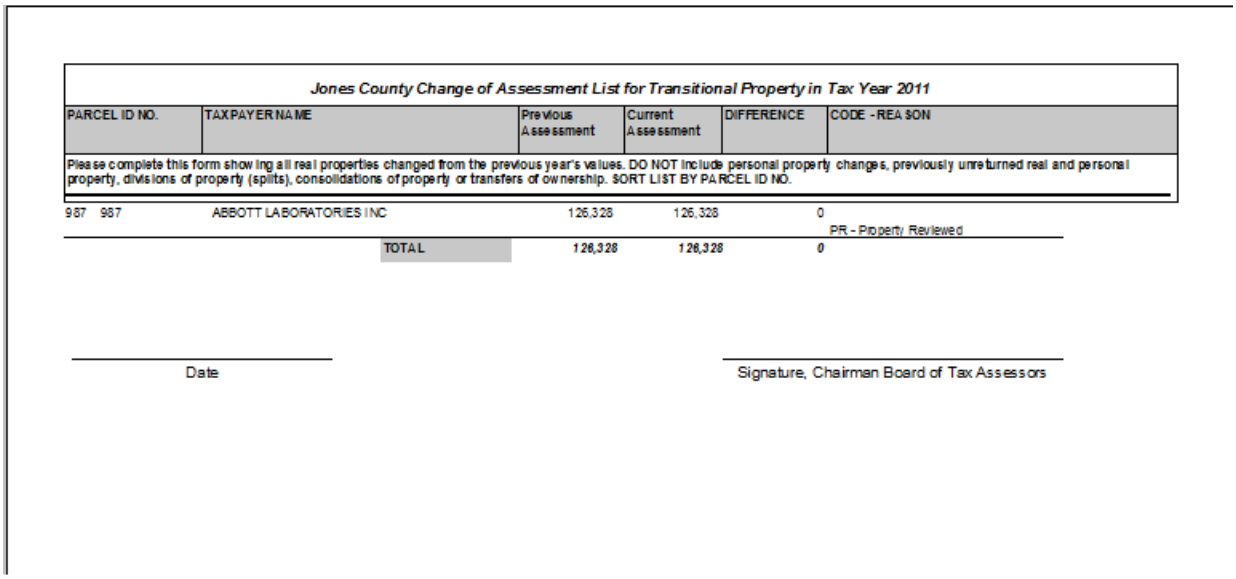
Jones County Change of Assessment List for Residential Property in Tax Year 2011

PARCEL ID NO.	TAXPAYER NAME	Previous Assessment	Current Assessment	DIFFERENCE	CODE - REASON
Please complete this form showing all real properties changed from the previous year's values. DO NOT include personal property changes, previously unreturned real and personal property, divisions of property (splits), consolidations of property or transfers of ownership. SORT LIST BY PARCEL ID NO.					
J32 00 096	MOORE WYLENE H	18,719	18,719	0	PR - Property Reviewed
J32 00 101	Reece W O	21,228	21,228	0	PR - Property Reviewed
J33 00 002A	AVANT RALPH SR	60,916	60,914	-2	PR - Property Reviewed
J33 00 012	MANIRE CHARLES E THIRD &	22,805	22,805	0	PR - Property Reviewed
J33 00 026	COLLUM THOMAS L JR	13,049	13,048	-1	PR - Property Reviewed
J33 00 033	DAUGHERTY JIM & GAIL	114,202	114,202	0	PR - Property Reviewed
J33 00 036	CROUCH MARK J	12,565	12,565	0	PR - Property Reviewed
J33 00 048	HAWKINS JERRY & MARGO	88,042	88,041	-1	PR - Property Reviewed
	TOTAL	*13,341,818*	*13,299,352*	*198,352*	

Date

Signature, Chairman Board of Tax Assessors

The next Digest Submission Report is the **Change of Assessment List for Transitional Property**, as shown below. There may be more than one page to the Change of Assessment List for Transitional Property. If so, the last page of this list will display summary values.



Jones County Change of Assessment List for Transitional Property in Tax Year 2011

PARCEL ID NO.	TAXPAYER NAME	Previous Assessment	Current Assessment	DIFFERENCE	CODE - REASON
Please complete this form showing all real properties changed from the previous year's values. DO NOT include personal property changes, previously unreturned real and personal property, divisions of property (splits), consolidations of property or transfers of ownership. SORT LIST BY PARCEL ID NO.					
987 987	ABBOTT LABORATORIES INC	126,328	126,328	0	PR - Property Reviewed
	TOTAL	*126,328*	*126,328*	*0*	

Date

Signature, Chairman Board of Tax Assessors

The next Digest Submission Report is the **Change of Assessment List for Conservation Use Property**, as shown below. There may be more than one page to the Change of Assessment List for Conservation Use Property. If so, the last page of this list will display summary values.

Jones County Change of Assessment List for Conservation Use Property in Tax Year 2011

Please complete this form showing all real properties changed from the previous year's values. DO NOT include personal property changes, previously unreturned real and personal property, divisions of property (splits), consolidations of property or transfers of ownership. SORT LIST BY PARCEL ID NO.

PARCEL ID NO.	TAXPAYER NAME	Previous Assessment	Current Assessment	DIFFERENCE	CODE - REASON
999 985	AARON SHAREE	171,000	171,000	0	PR - Property Reviewed
J01 00 002	DUMAS FRANK C	4	4	0	PR - Property Reviewed
J02 00 013	CHAPMAN PATTI K &	102,945	89,048	-13,897	PR - Property Reviewed
J03 00 002	DUMAS FAMILY LIMITED	32,474	32,471	-3	PR - Property Reviewed
J03 00 004	DUMAS FAMILY LIMITED	18,620	18,620	0	PR - Property Reviewed
J08 00 011	WILSON CHARLOTTE	23,826	23,826	0	PR - Property Reviewed
J09 00 002	WILSON BENJAMIN & KENDALL	37,385	37,164	-221	PR - Property Reviewed
J09 00 003	HADAWAY J H MRS	15,218	15,218	0	PR - Property Reviewed
J09 00 004E	ALTMAN ADRIANE E	29,806	20,308	-9,498	PR - Property Reviewed
J09 00 010	POPE FRANCES A & HENRY	10	10	0	PR - Property Reviewed
J09 00 011	HADAWAY J H MRS	244,252	193,167	-51,085	PR - Property Reviewed
J09 00 012	AVANT CALVIN	27,841	27,841	0	PR - Property Reviewed
J09 00 014	DANIELS CHRISTINE A	26,320	26,320	0	PR - Property Reviewed
J09 00 021	DUMAS WILLIAM C	64,410	52,096	-12,314	PR - Property Reviewed
J09 00 022	DUMAS FAMILY LIMITED	30,146	30,146	0	PR - Property Reviewed
J09 00 023	BROWN FRANK A & CORINE C	22,741	22,741	0	PR - Property Reviewed
J09 00 025	TURNER SILAS	42,492	42,491	-1	PR - Property Reviewed
J10 00 001	DUMAS FAMILY LIMITED	25,423	25,423	0	PR - Property Reviewed
J10 00 002A	STOUT ELIZABETH GOOLSBY &	33,322	33,322	0	PR - Property Reviewed
J11 00 004	HATCHER JOYCE C	71,423	55,695	-15,728	PR - Property Reviewed

The next Digest Submission Report is the **Pending Appeals for Public Utilities**, as shown below. This is a blank report that must be completed by the Appraiser.

Pending Appeals For Public Utilities For Tax Year 2011
County Jones

Answer all questions below and list all pending appeals for Operating and Non-Operating Public Utility Property

Total State Proposed Assessed Values	Total Assessed Values Finally Set By County
Proposed State Equalization Ratio	Final Ratio Set By County
Were All Public Utility Companies Assessed At Same Ratio? [ ] Yes [ ] No	Date Change Of Assessment Notices Mailed
If No, Submit a separate list of each public utility company in your county and beside each company list the ratio used.	

Company Name	Tax Assessors Final Assessment	Disputed Amount Countywide	Disputed Amount School	Disputed Amount Unincorporated	Disputed Amount Incorporated
Totals >>>>>>					

Date

Signature, Chairman Board of Tax Assessors

The next Digest Submission Report is the **Pending Appeals - Other Than Public Utilities**, as shown below. Any appeals that are not settled regardless of the appeal year will be printed. Appeals with a status of Active, 21-Day, BOE, BOE Final, Arbitration or Superior Court will be printed.

Jones County Pending Appeals - Other Than Public Utilities For Tax Year 2011

This form is to be completed listing those appeals, other than public utility appeals, pending at the time of digest submission.

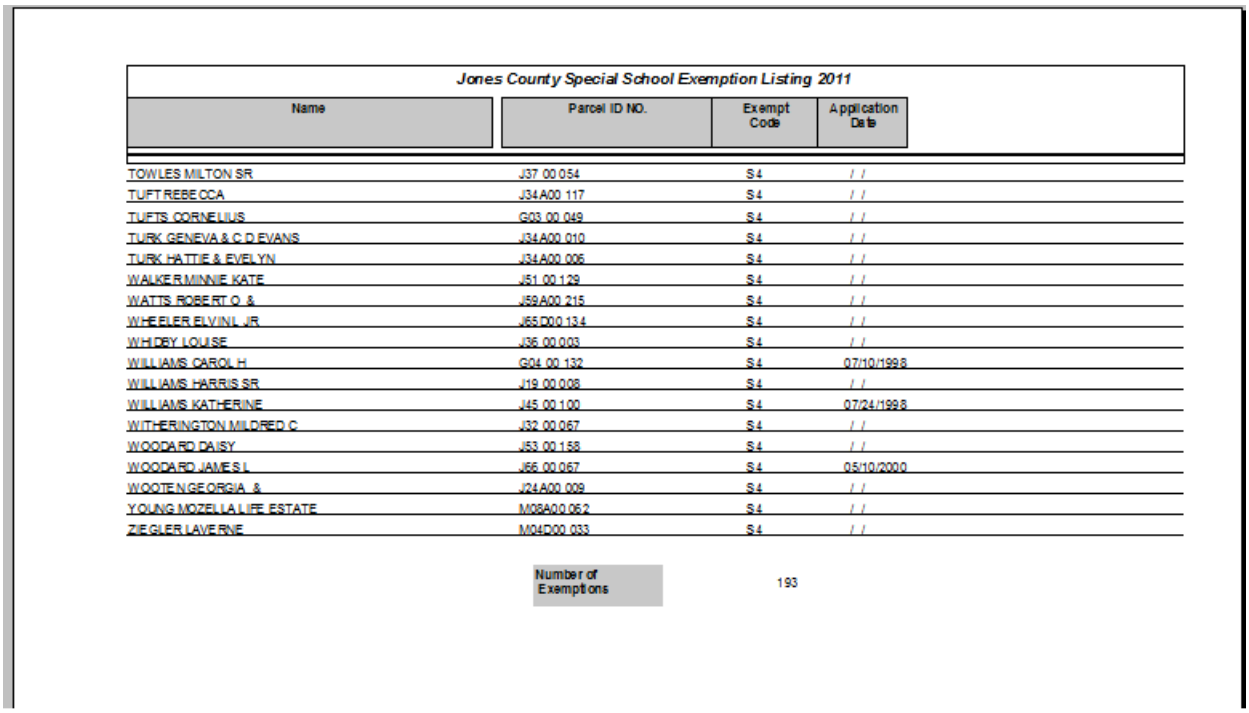
Date(s) Change Of Assessment Notices Mailed >>>>>>						
Taxpayer Name	Property Type	Parcel ID NO. / Personal Acct #	Tax Year Of Appeal	40% Assessment By Tax Assessors	40% Taxpayer's Return Value	40% Value In Dispute
A & D ELECTRIC	Real	J51 00 083	2009	3,096	2,000	1,096
A TO Z SALES	Personal	10000	2009	6,000	2,219	3,781
Aaron Hank	Personal	6245	2009	3,400	2,400	0
Aaron Hank	Real	999 991	2009	20,600	18,000	2,600
Aaron Hank	MH	J65D00 199	2009	800	400	400
ABBOTT LABORATORIES INC	Real	987 987	2009	130,801	120,000	10,801
Ace Hardware	Personal	6130	2000	1,486,597	392,618	1,093,979
Adams Sam	MV		2009	4,000	3,200	800
Alexander James	Personal	75	2000	1,884	2,252	368
ALLGARY WILLIAM	Personal	6520	2009	1,758	1,400	358
AMMONS SHEDDRICK L &	Real	G01 00 026	2010	7,400	6,000	1,400
Austen Joseph J &	Real	J44B00 010	2000	46,019	6,360	39,659
Bowdry Samuel L	Personal	11155	2000	1,330	0	1,330
Brown Donald R	Personal	11165	2000	4,800	0	4,800
Burnette James	MV		2009	6,000	4,800	1,200
Burnette Rodney	MV		2009	2,000	1,600	400
Burnette Sam	MV		2009	20,000	16,000	4,000
chambless stacey	MV		2001	0	0	0
CHERRY THOMAS R & MARY B	Real	G01 00 013	2009	32,765	29,933	2,832
Childs Helen Edna	Real	G04 00 355	2000	58,680	55,186	3,494
Childs Kirk W	Personal	11740	2000	960	0	960
Childs Nina Durrett	Real	G04 00 356	2000	49,234	0	49,234
Daugherty Jim & Gail	Real	J33 00 033	2000	0	60,309	60,309
Davis Larry J	Personal	11200	2000	320	0	320
Douglas E J	Personal	11920	2000	1,190	0	1,190
FOLTA DOLORES A	Real	G01 00 016	2009	5,600	4,000	1,600

The next Digest Submission Report is the **Special School Exemption listing**, as shown below. This list will include all S3 and S4 exemptions**. If local exemption codes include Special School Exemption, the local exemptions should be flagged as School Exemptions on the Homestead Table (Tools >> Schedules / Tables >> Homesteads)**.

Jones County Special School Exemption Listing 2011

Name	Parcel ID NO.	Exempt Code	Application Date
ANDERSON DOROTHY	J37 00 020	S3	06/24/1998
AVERY MILDRED B	J54 00 056	S3	06/26/1998
B RUMMETT B ERNICE	J32 00 045	S3	07/30/1998
BURNETT THELMA	M04D00 016	S3	07/31/1998
CHAPPELL MARY H	M09 00 069	S3	/ /
COMER FRANCES P & JOHN A	J32 00 084	S3	08/31/1998
EPPS BETTY M	J54 C00 070	S3	/ /
GODLEWSKI DORIS RAY	M04C00 069	S3	/ /
GRACE WILLIE ESTATE	J46 00 047	S3	/ /
GRANT GENEVA M	J27 00 017	S3	/ /
GROSS IDELLA	G04 00 288	S3	/ /
HILL EDNA NORMAN LIFE EST	J65A00 016	S3	/ /
KITCHENS CHARLES F & MARY	J51 00 356	S3	/ /
LAYSON MARY	G04 00 080	S3	/ /
MASON W FRANK	J57 00 079	S3	/ /
MASSENGALE DOROTHY	J34A00 164	S3	/ /
PERRY SARA M	J65 00 042	S3	/ /
PHILLIPS JAYNE	G01 00 011	S3	/ /
REEVES MARK	J34A00 066	S3	/ /
ROWLAND VIRGINIA G	M08C00 068	S3	/ /
SHAW VELMA	J38 00 151	S3	07/28/1998
STANFORD EARL DEAN S	M04B00 001	S3	/ /
TIDWELL JEAN S	M09 00 013	S3	/ /
818 DEVELOPMENT	G01 00 030A	S4	05/01/2000
ALEXANDER JAMES & BESSIE	J24A00 111	S4	07/17/1998
AMBELLAS MARGARET J	G05 00 008	S4	06/24/1998
AMERSON MILDRED	G04 00 378	S4	06/24/1998
AMMONS SAMUEL S R	G06 00 022	S4	06/24/1998
APPLING EMMITT	J21 00 021	S4	06/25/1998
AVANT HERMAN G	J09 00 016	S4	06/26/1998
AXOM ROBERT & THELMA	G04 00 241	S4	06/26/1998
BARNES CORINE P	G04 00 211	S4	07/08/1998
BARTLETT PAULINE COX	J43 00 006	S4	07/08/1998
BEAN ETHEL	M04A00 038	S4	07/10/1998
BEASLEY MYRTICE S LIFE ESTATE	G03 00 131	S4	07/10/1998

There may be several pages of the Special School Exemption Listing, and the last page, showing the Total Number of Exemptions, is shown on the next page.

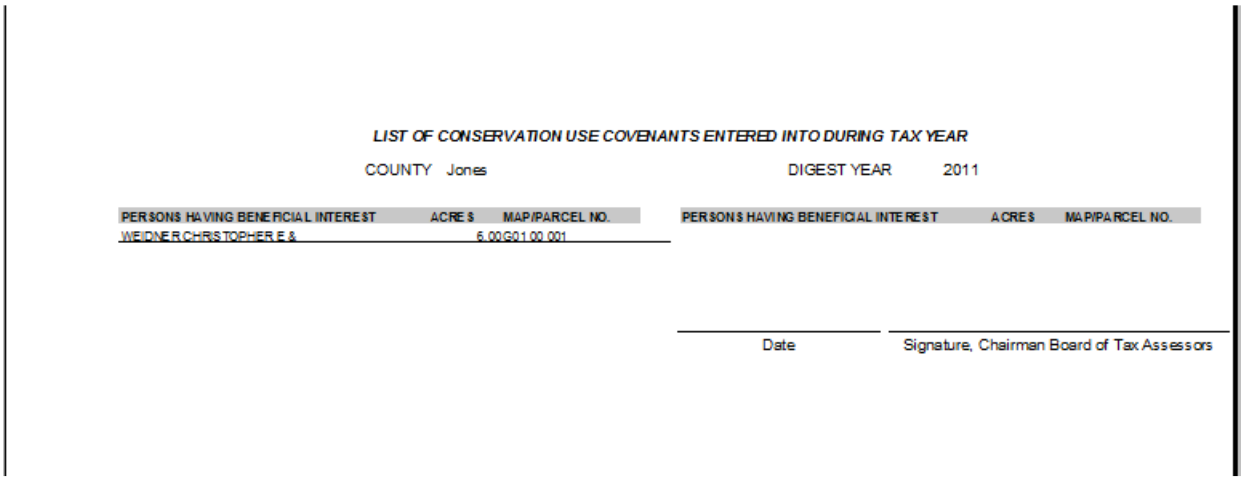


Jones County Special School Exemption Listing 2011

Name	Parcel ID NO.	Exempt Code	Application Date
TOWLES MILTON SR	J37 00 054	S4	/ /
TUFT REBECCA	J34A00 117	S4	/ /
TUFTS CORNELIUS	G03 00 049	S4	/ /
TURK GENEVA & C D EVANS	J34A00 010	S4	/ /
TURK HATTIE & EVELYN	J34A00 006	S4	/ /
WALKER MINNIE KATE	J51 00 129	S4	/ /
WATTS ROBERT O &	J59A00 215	S4	/ /
WHEELER ELVIN L JR	J65D00 134	S4	/ /
WHIDBY LOUISE	J36 00 003	S4	/ /
WILLIAMS CAROL H	G04 00 132	S4	07/10/1998
WILLIAMS HARRIS SR	J19 00 008	S4	/ /
WILLIAMS KATHERINE	J45 00 100	S4	07/24/1998
WITHERINGTON MILDRED C	J32 00 067	S4	/ /
WOODARD DAISY	J53 00 158	S4	/ /
WOODARD JAMES L	J66 00 067	S4	05/10/2000
WOOTEN GEORGIA &	J24A00 009	S4	/ /
YOUNG MOZELLA LIFE ESTATE	M08A00 062	S4	/ /
ZIEGLER LAVERNE	M04D00 033	S4	/ /

Number of Exemptions 193

The next Digest Submission Report is the **List of Conservation Use Covenants Entered Into During Tax Year**, shown below.



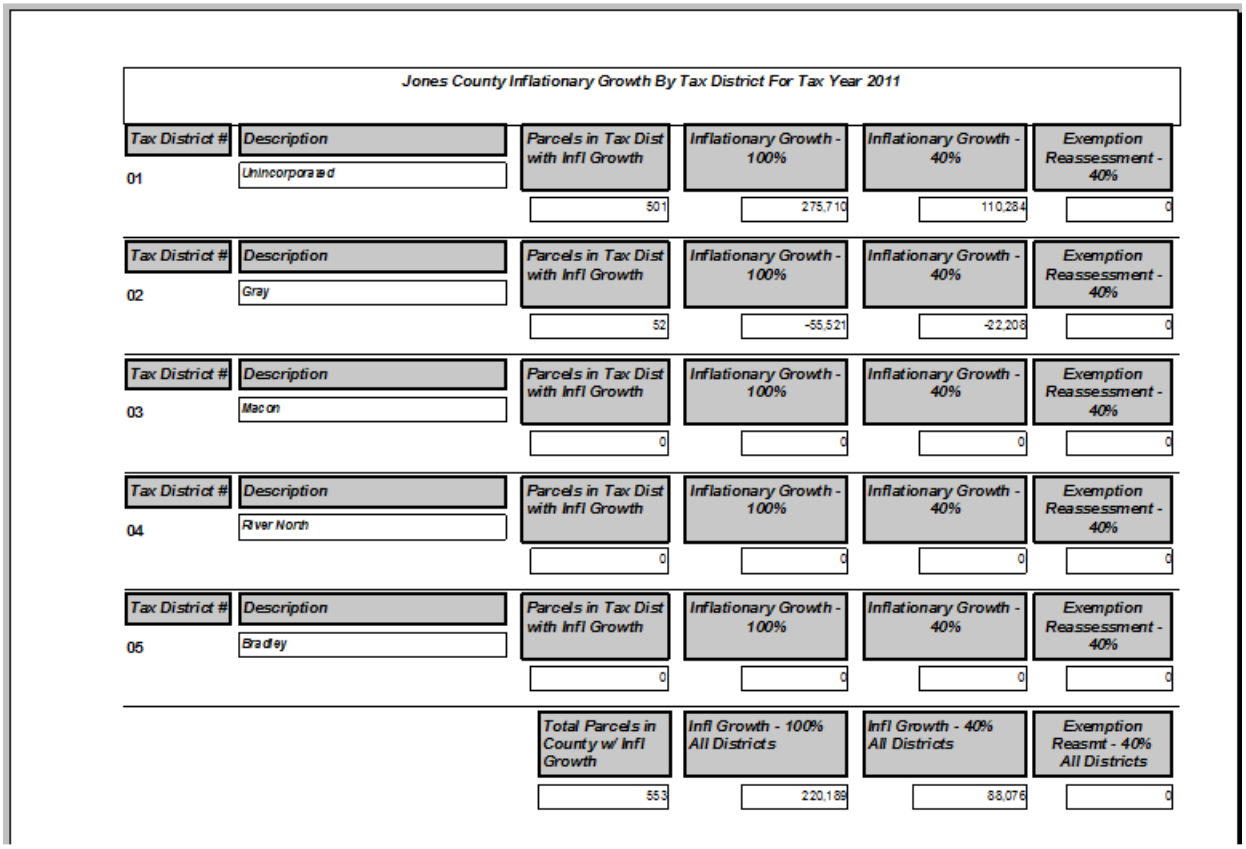
LIST OF CONSERVATION USE COVENANTS ENTERED INTO DURING TAX YEAR

COUNTY Jones DIGEST YEAR 2011

PERSONS HAVING BENEFICIAL INTEREST	ACRES	MAP/PARCEL NO.	PERSONS HAVING BENEFICIAL INTEREST	ACRES	MAP/PARCEL NO.
WEIDNER CHRISTOPHER E &	6.00	G01 00 001			

Date Signature, Chairman Board of Tax Assessors

The next Digest Submission Report is the **Inflationary Growth by Tax District Report**, shown below.



Jones County Inflationary Growth By Tax District For Tax Year 2011

Tax District #	Description	Parcels in Tax Dist with Infl Growth	Inflationary Growth - 100%	Inflationary Growth - 40%	Exemption Reassessment - 40%
01	Unincorporated	501	275,710	110,284	0
02	Gray	52	-55,521	-22,208	0
03	Macon	0	0	0	0
04	River North	0	0	0	0
05	Bradley	0	0	0	0

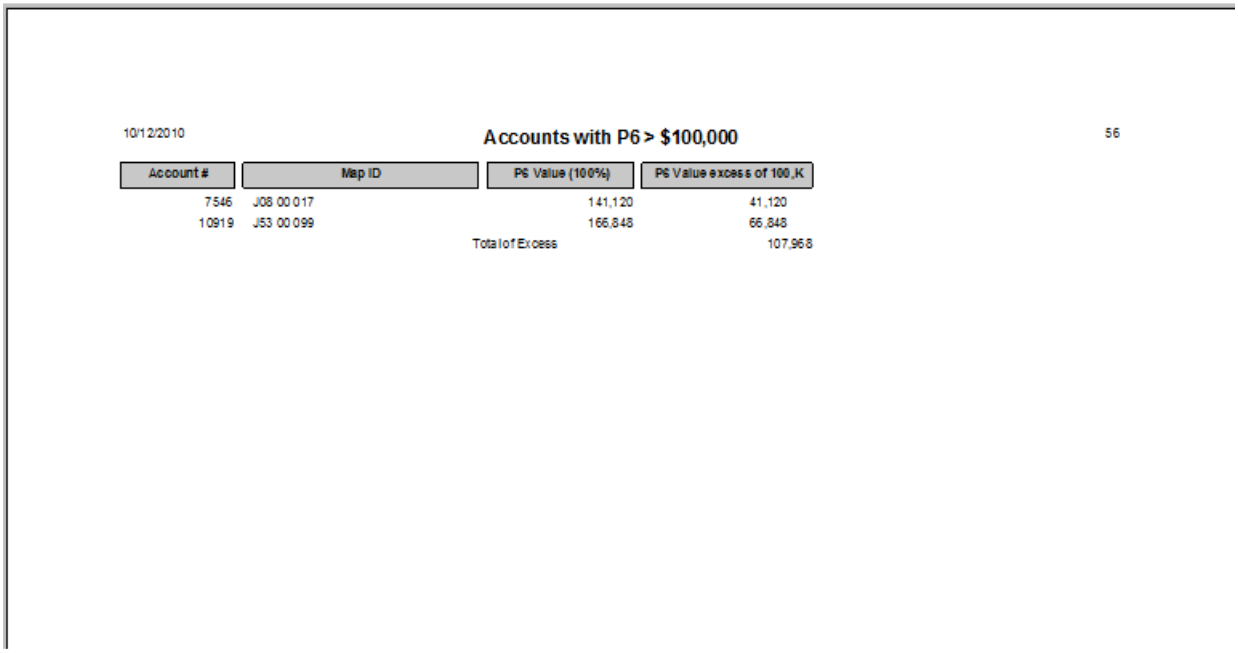
Total Parcels in County w/ Infl Growth	Infl Growth - 100% All Districts	Infl Growth - 40% All Districts	Exemption Reasmt - 40% All Districts
553	220,189	88,076	0

The next Digest Submission Report is the **Change of Assessment Reasons Report**, shown below.

10/12/2010 **Change of Assessment Reasons** 54

Reason Description	Reason Code	Property Type	COA Type
NEW PARCEL	NP	Real	Real
NEW IMPROVEMENT	NH	Real	Real
CARPORT ADDED	CP	Real	Real
SWIMMING POOL ADDED	SP	Real	Real
NEW ADDITION	NA	Real	Real
GARAGE ADDED	GR	Real	Real
ACCESSORY BLDG ADDED	AC	Real	Real
SHOP BUILDING ADDED	SB	Real	Real
DETACHED GARAGE ADDED	DG	Real	Real
OPEN PORCH ADDED	OP	Real	Real
DECK ADDED	DK	Real	Real
CHANGED OR CORRECTED ACRES	CA	Real	Real
PARCEL SPLIT	PS	Real	Real
NEW OWNER	NO	Real	Real
TAXABLE TO EXEMPT	TE	Real	Real
IMPROVEMENT REMOVED	IR	Real	Real
ENCLOSED GARAGE OR CARPORT	EG	Real	Real
HOUSE REMODELED OR IMPROVED	HR	Real	Real
CORRECTED FIRST NOTICE	CN	Real	Real
IMPROVEMENT COMPLETE	IC	Real	Real
PARCELS COMBINED	PC	Real	Real
PROPERTY REVIEWED	PR	Real	Inflationary
EXEMPT TO TAXABLE	ET	Real	Real
VALUE CHANGE	01	Personal	Inflationary
Corrected First Notice	02	Personal	Real
COUNTY WIDE REVALUATION	RV	Real	Inflationary
BOARD OF EQUALIZATION CHANGE	BE	Real	Real

The next Digest Submission Report is the **Accounts with P6 >100,000** report, shown below.



10/12/2010 **Accounts with P6 > $100,000** 56

Account #	Map ID	PS Value (100%)	PS Value excess of 100,K
7546	J08 00 017	141,120	41,120
10919	J53 00 099	166,848	66,848
	Total of Excess		107,968

Two **FLPA Covenant** reports will follow the "P6" report. The reports will print a list of FLPA covenants entered into within the digest year and a complete listing of FLPA covenants with the FLPA Assessment (FMV * .40). Examples of these reports are shown below.

LIST OF FOREST LAND PROTECTION ACT COVENANTS ENTERED INTO DURING TAX YEAR

COUNTY Warren DIGEST YEAR 2011

PERSONS HAVING BENEFICIAL INTEREST	ACRES	MAP/PARCEL NO.	PERSONS HAVING BENEFICIAL INTEREST	ACRES	MAP/PARCEL NO.
Crumpton D N	45.66	005 024	Georgia Pacific Corp	265.09	021 013

FOREST LAND CONSERVATION USE ASSESSMENT LISTING
FOR NEW AND EXISTING COVENANTS FOR TAX YEAR 2011

COUNTY: Jones

Please complete this form showing a complete listing of all real estate parcels receiving conservation use assessment pursuant to the Forest Land Protection Act

LIST MUST BE SORTED BY PARCEL ID NO.

PARCEL ID NO.	ACRES	HS CODE	ORG YEAR	TAXPAYER NAME	2008 Land Assessment	Current FLPA Assessment	% Difference
J02 00 003	205.00	S0	2009	WEYERHAEUSER COMPANY	141,840	141,840	0.00
J02 00 012	98.00	S0	2010	UNITED STATES GOVERNMENT	94,276	94,276	0.00
J03 00 006	173.00	S0	2009	JACKSON NORMA M & STEVIE	123,532	123,532	0.00
J03 00 007	607.00	S0	2009	WEYERHAEUSER COMPANY	491,878	491,878	0.00
J04 00 022	71.50	S0	2009	HARLACHER CHRISTIAN & EMI	64,690	64,690	0.00
J05 00 002	115.00	S0	2009	INGRAM & LEGRAND LUMBER C	93,610	93,610	0.00
J08 00 006	95.25	S0	2009	SOUTHERN TIMBER FARMS INC	60,943	60,943	0.00
J08 00 013	137.50	S0	2009	GEORGIA PACIFIC CORP	86,213	86,213	0.00
J09 00 004	143.79	S0	2009	SCHOMBER ANN M	117,045	117,045	0.00
J09 00 005	200.00	S0	2010	HARRIS CAROLYN W	242,009	242,009	0.00
J09 00 013	100.00	S0	2009	DUMAS FAMILY LIMITED	81,406	81,406	0.00
J09 00 018	118.00	S0	2010	HARRIS CAROLYN W	142,780	142,780	0.00
J14 00 036	240.13	S0	2009	DIAL ASSOCIATES A GA GENE	196,466	196,466	0.00

DATE

Signature, Chairman Board of Tax Assessors

Digest Export Procedures

Creating and uploading the Digest Files will be covered in detail following a review of the Digest Submission Checklist, discussed next.

Digest Submission Checklist

1) Check for schedule changes and make sure the appropriate Reappraise has been run. This includes all covenants (Conservation Use & FLPA)

2) Run State Homestead Reappraise

3) Re-run Data Edits routine and check for errors.

4) Print a Consolidation Report (**Reports >> Administration >> Consolidation Report >> Digest**) for current digest year and compare it to the previous digest year's report looking for obvious errors (compare R1 to R1, R3 to R3, etc.).

5) Print an Inflationary Growth report within WinGAP (**Tools >> File Maintenance >> Growth Calculations**).

6) Run the Digest Submission reports (**Reports >> Administration >> Digest Submission Reports**).

7) Preview results.

8) Print Inflationary Growth page of Digest Submission Reports.

9) If official Consolidation Sheets/Reports are needed for submission of figures to County Commissioners, Board of Education, etc. for determination of rollback rates and millage rates, export digest files (**File >> Export >> Digest Files**, discussed next) for the digest vendor to produce consolidation reports.

10) Contact the digest vendor when files are uploaded.

11) When final digest files are to be submitted, export digest files again.

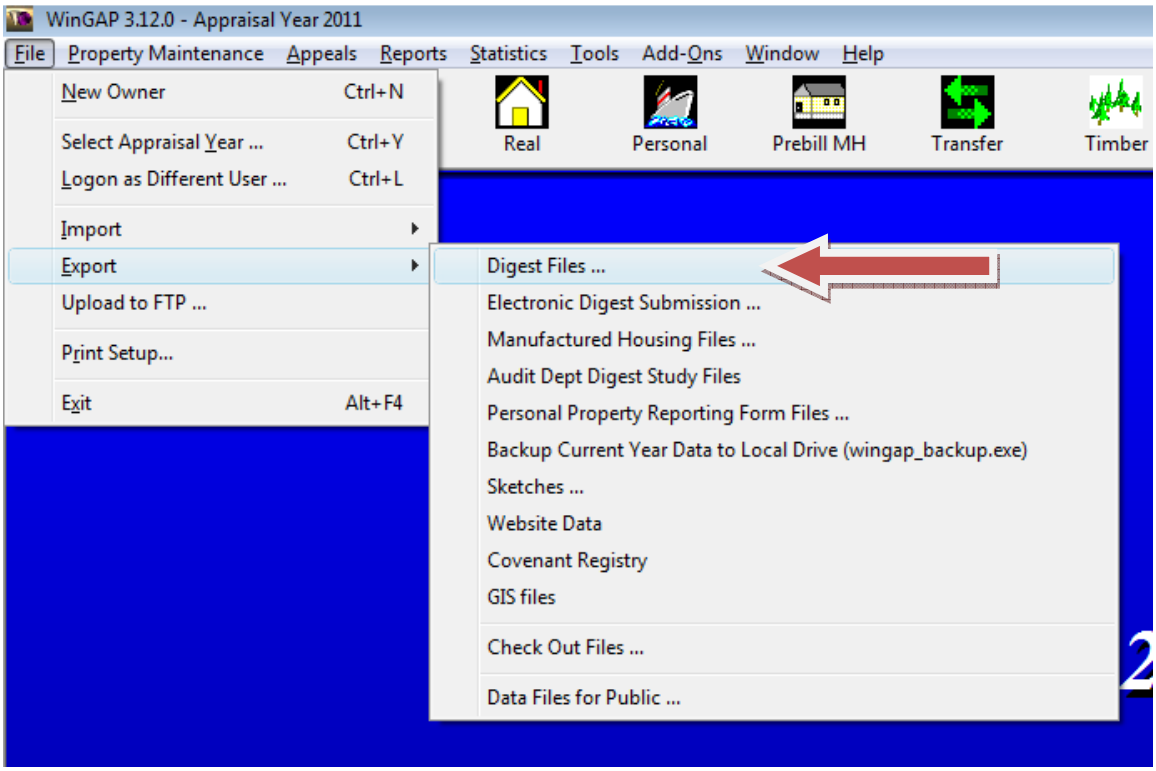
Exporting Digest Files

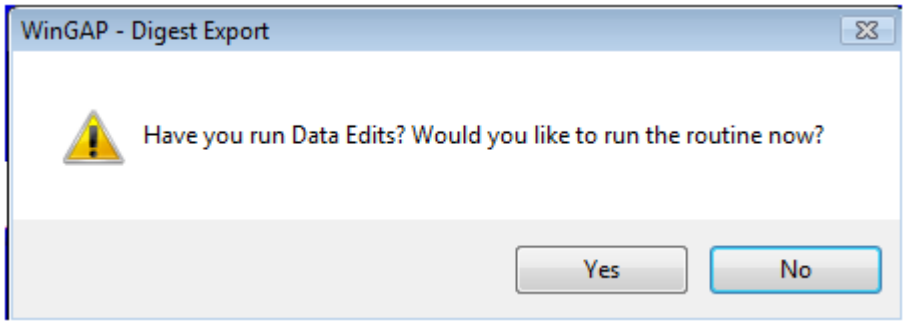
NOTE: If the Digest upload process is to be performed at the end of the Export Digest Files process, the computer this procedure is performed on must have an active Internet connection.

Selecting the Digest Files option on the **File > Export Menu,** next page, first produces the Data Edits message window, also shown on the next page. **It is extremely important**

that the Data Edits routines, which check for such things as owners without property, property with no value, etc., be performed prior to the exporting of any digest data. If the Data Edits routines have not been previously performed, they can be run now by selecting the "Yes" option.

NOTE: Data Edits procedures are explained in more detail under **Tools >> File Maintenance >> Data Edits**, covered earlier in this manual.





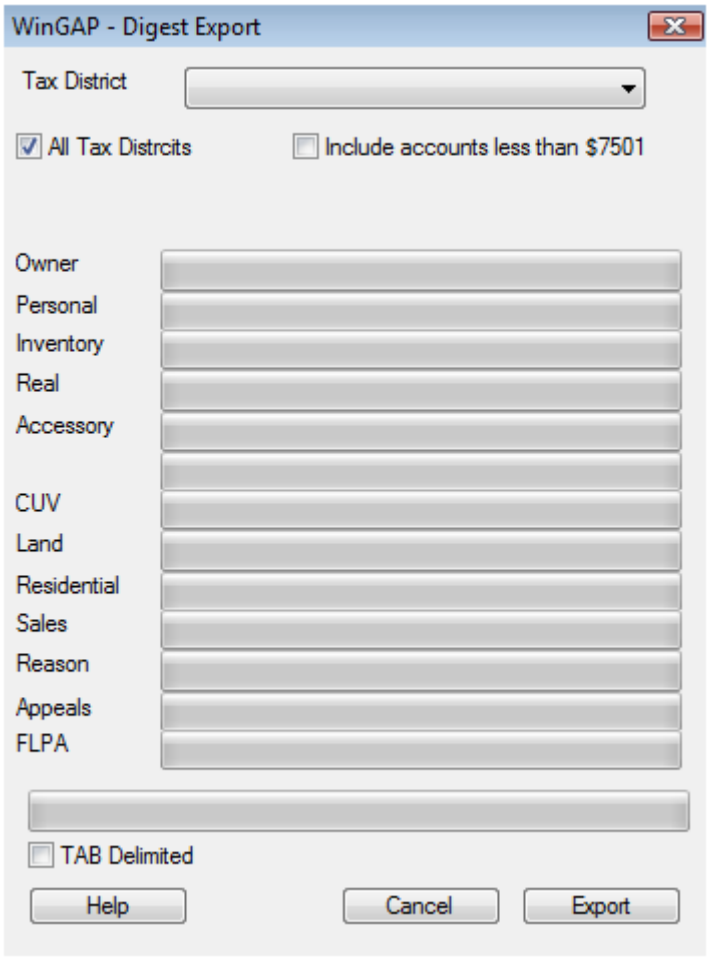
If the Data Edits routines are run, various reports will display, allowing the user to correct the discrepancies found on these reports prior to exporting any data. Closing the report preview window, or selecting the "No" option above, will begin the digest export process that allows the user to create the text files that are sent to the tax digest service bureaus for creation of the tax digest.

The first screen that appears is called the Digest Export form, seen below. The Form has two defaults:

- All Tax Districts
- Include Personal Property Accounts under $7501

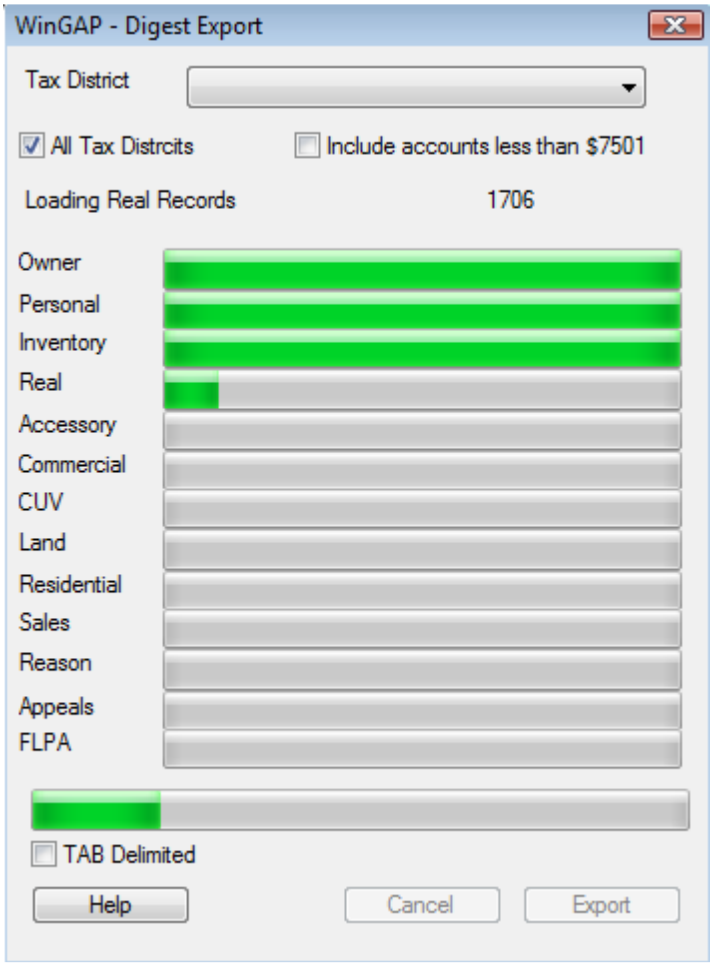
If these are the correct options, the user should click the Export Button and proceed. Otherwise, the All Tax Districts checkbox can be unchecked and a single Tax District selected by clicking on the Tax District combo box at the top of the Form. If Personal Property Accounts under $7501 should not be included in the Digest Export, that checkbox should be unchecked as well.

NOTE: one of the above options, either an individual Tax District, or all Tax Districts, **MUST** be selected in order for WinGAP to proceed).



WinGAP will "export" the data and create the digest files in the appropriate WinGAP data directory. Various progress bars will appear, next page, as the files are created. Once the Export process begins, the Cancel Button is disabled and the user cannot abort the process.

If the digest vendor prefers a delimited data set, the TAB Delimited checkbox should be checked prior to clicking Export.

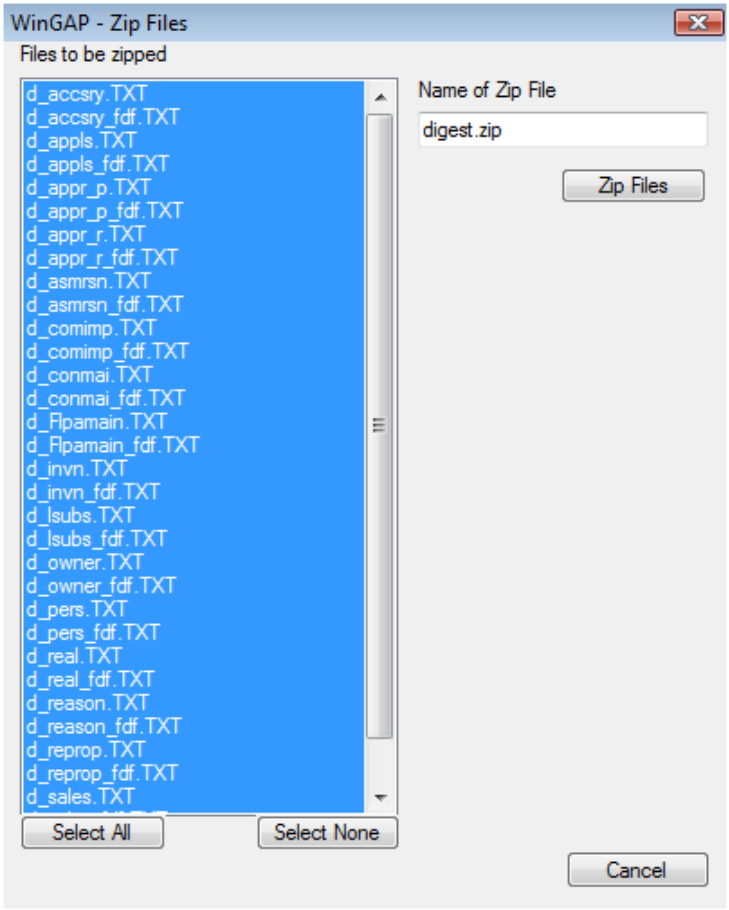


Once the digest files are created, the Zip Files form will appear, as shown on the next page. All of the digest text files will be pre-selected and highlighted in blue. Unlike previous versions of WinGAP, it is no longer necessary for the user to select the files. Files that are not to be zipped can be unselected by holding the Ctrl key down and clicking on the file.

Note: If the user accidentally deselects ALL of the files, they can be re-selected in one of three ways:

- The user can click the **Select All** button to select all of the files in the list box.
- The first file in the list can be selected by left clicking on it with the mouse, The user can then locate the last file in the list, hold the Shift key down, and then click on the last file with the left mouse button
- The Ctrl Key can be held down and each individual file can be selected by clicking on it with the left mouse button.

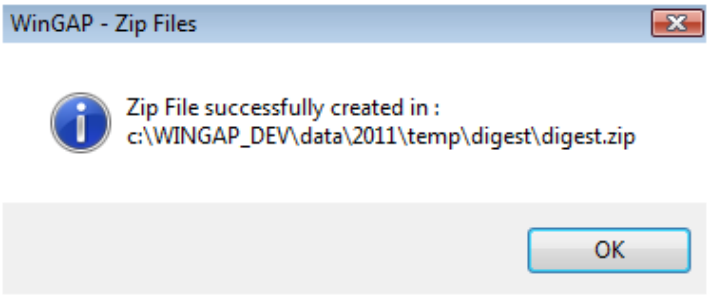
- If an incorrect selection is made, the **Select None** button will deselect the files that have been selected



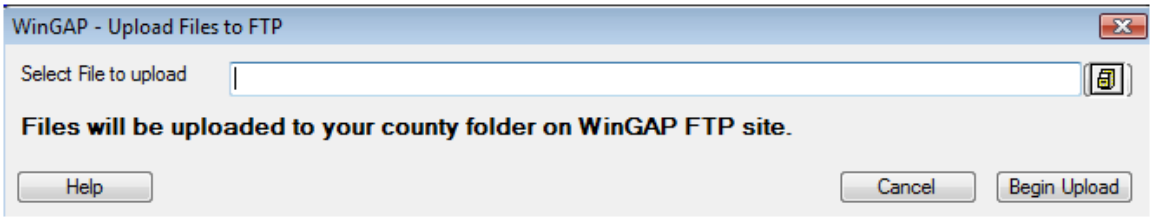
Once the file selection has been made, the user should click the **Zip Files** Button to zip the files.

Note: Prior to zipping the files, the existing digest.zip file will be renamed to digest_ + date of file + time if file + .zip. The digest.zip file will continue to be the file that should be uploaded.

Once the files are "zipped", the Zip File creation message window, below, will appear, and the user should note the location of the Zip file that was created.

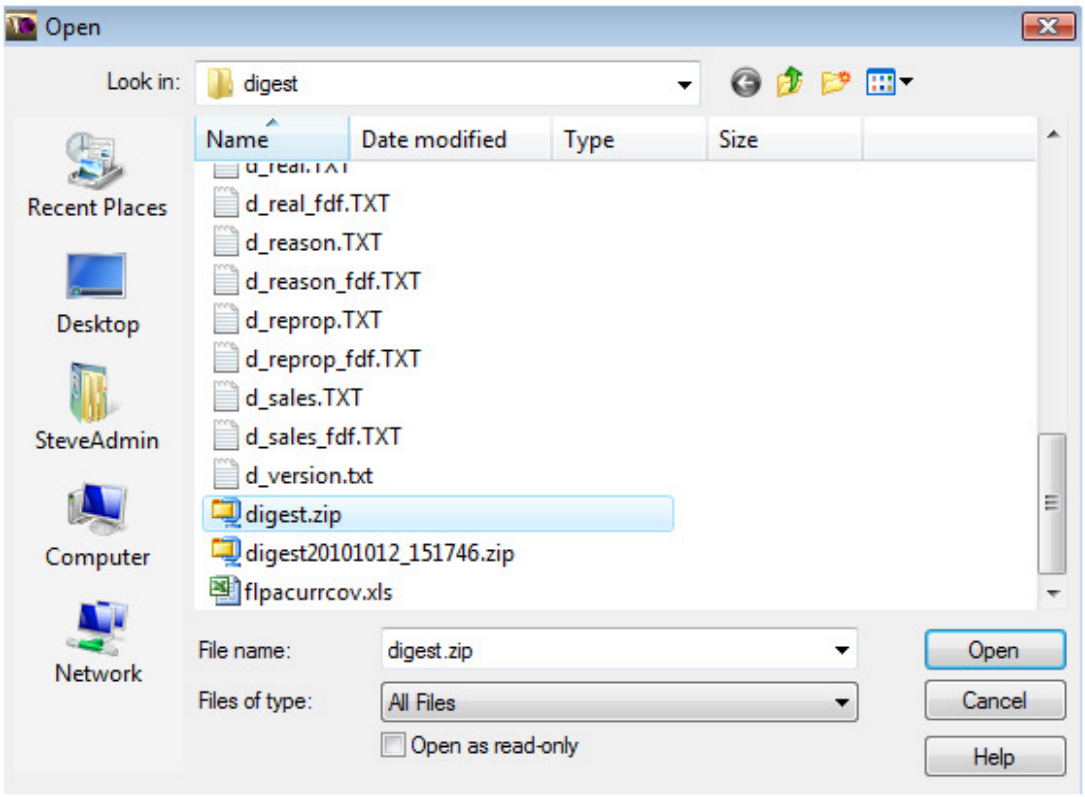


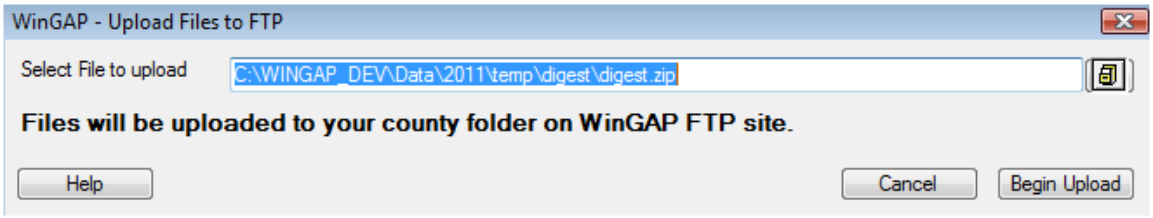
The OK Button on the this message window should now be clicked to return to Zip Files form, where the Cancel button should be clicked. This will produce the Upload Files to FTP Form, as seen below.



The Digest Upload Form greatly simplifies the process of delivering the digest files to the County's tax digest service bureau. There is no longer any need to copy the files to tape, diskette, or CD-ROM. All of the service bureaus used by WinGAP Counties can download the digest files from the WinGAP FTP site.

To upload the digest files, the user should click the **Browse** button to the right of the Select File to upload field. This will produce the Open dialog box, below, which defaults to the Digest Folder that was created during the Digest Export process. The user should locate and then click on the **digest.zip file** to highlight it, then click the Open button. This will place the file along with its complete path in the Select File to Upload field on the Upload Files to FTP, as seen on the next page.





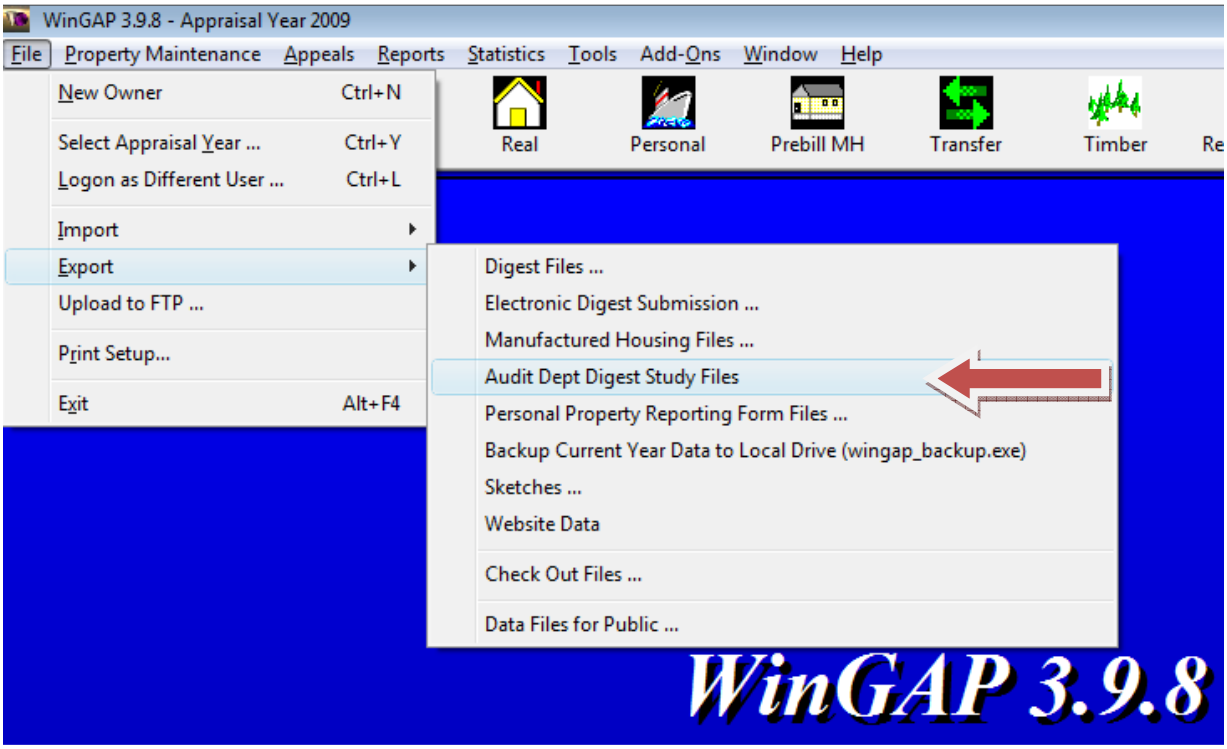
The user should then click the **Begin Upload** button, and the file will be uploaded to that County's folder on the WinGAP FTP site. Various messages will display as the file is uploaded. The user will be informed if the upload was successful, and returned to the Upload Files to FTP form. The **Cancel** button on this form can be clicked to return to the main WinGAP Screen. After the file is uploaded, the County should call or email the digest service bureau and inform them that the file has been uploaded.

If the upload is not successful, for instance, the user's Internet connection is not functioning, the user will receive an error message similar to the one below, and the user can try again later to upload the digest files.

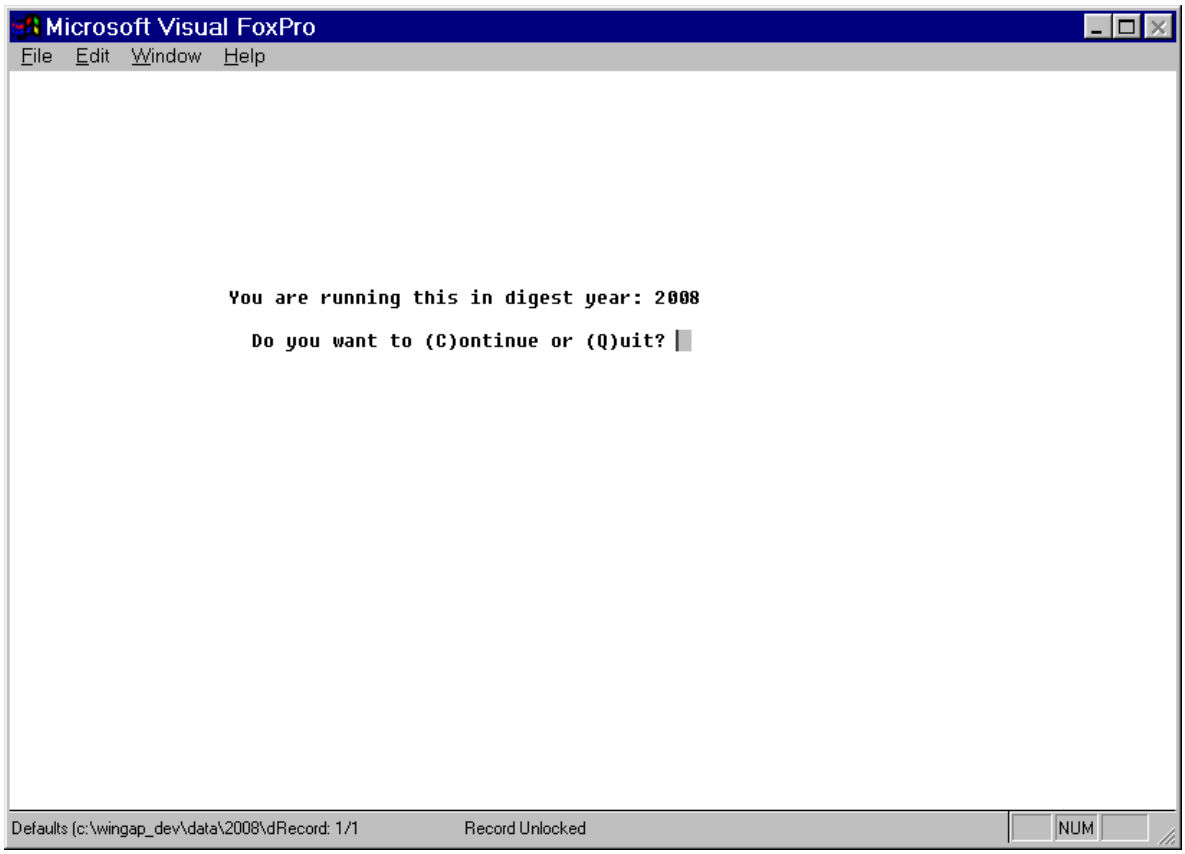
NOTE 1: The Digest Export routine accommodates HB 380 which states that, when possible, a tax bill shall be sent to the owner as of Jan 1 and to the current owner. The Digest Export routine will search all New Owner and Future records for ownership changes, and when different from the Live Owner information, it will place the New Owner or Future Owner data in the d_real digest file. New Owner data will take precedent over Future Owner data.

NOTE 2: The Digest Export routine will generate an email that will be sent to Vicki Lambert, Director, Local Government Services, DOR. The email will contain a URL (Uniform Resource Locator) that links to a spreadsheet (flpacurrcov.xls) in the County folder on the WinGAP FTP site. The spreadsheet contains the FLPA Covenants that were added during the digest year. This file is also located in the temp\digest folder. The data in the file will be used to create the State registry for FLPA Covenants.

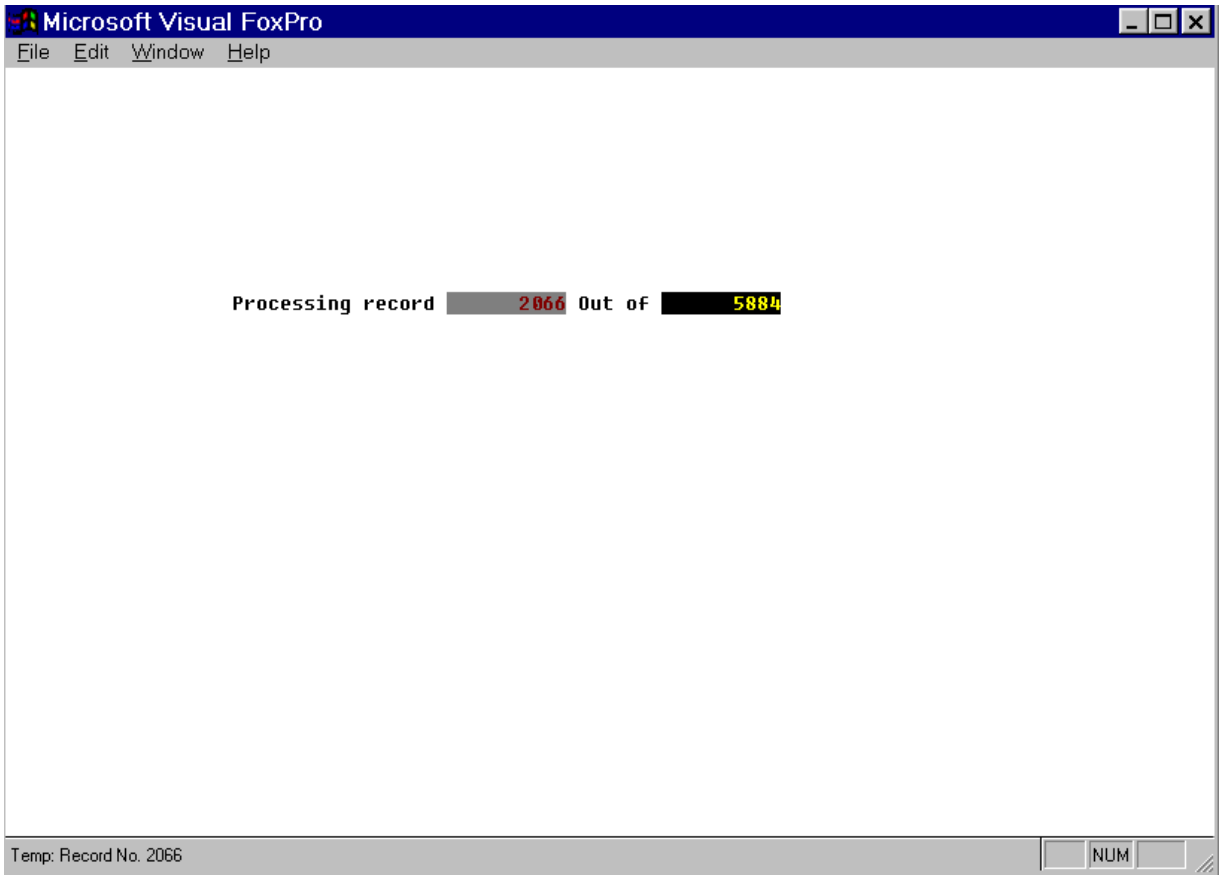
Audit Department Digest Study Files



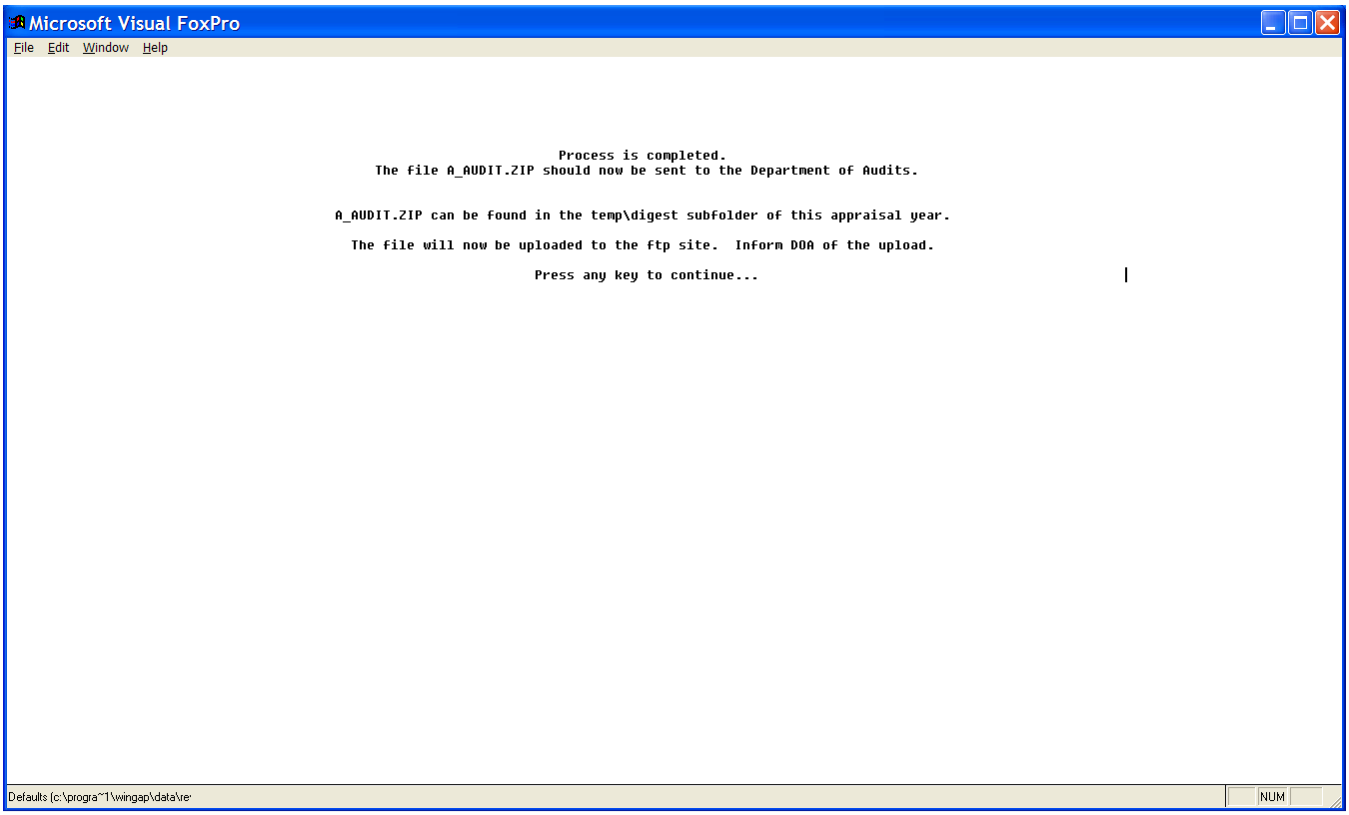
The fourth option on the Export sub-menu will produce the Audit Department Digest Study Files. Clicking this option runs a FoxPro routine and produces a message window, as seen on the next page.



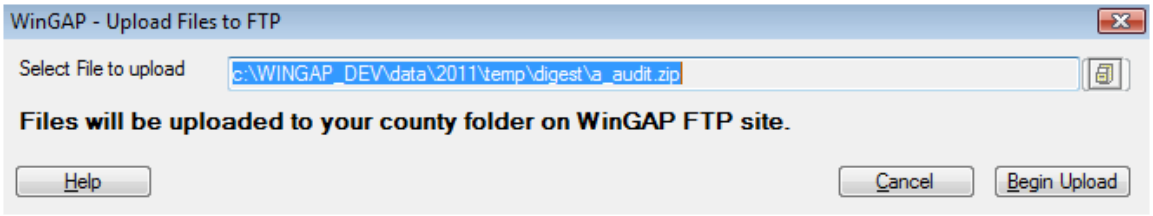
As the message indicates, a "C" is keyed to continue, a "Q" to quit. Keying a "C" will start the process of creating the Audit Department files, and the screen on the next page will appear as the records are processed.



At the conclusion of the process another window will appear informing the user that the files have been created and are ready to be uploaded, as seen on the next page.

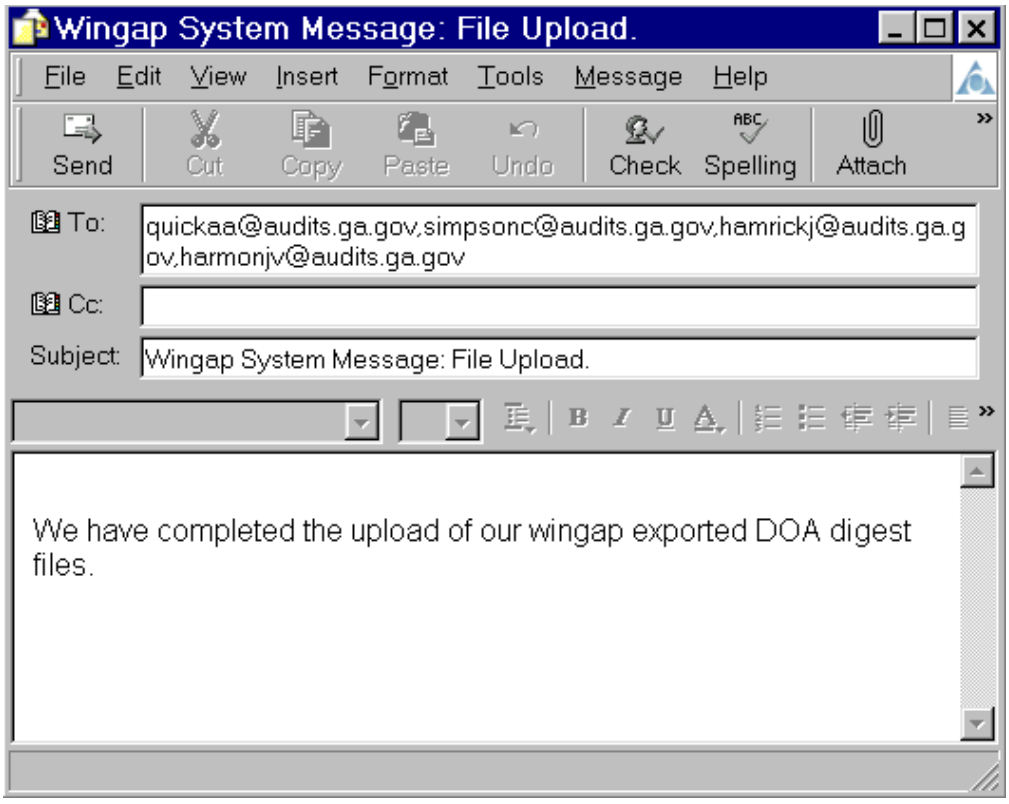


Any key can be pressed to produce the Upload Files to FTP Form, as seen below.



The Digest Upload Form greatly simplifies the process of delivering the digest files to the County's tax digest service bureau. There is no longer any need to copy the files to tape, diskette, or CD-ROM. All of the service bureaus used by WinGAP Counties can download the digest files from the WinGAP FTP site.

As opposed to the other Digest upload procedures, the user does not have to navigate to the file and select it; the Audit Department Digest File is already selected for upload. The user should click the **Begin Upload** button, and the file will be uploaded to that County's folder on the WinGAP FTP site. Various messages will display as the file is uploaded. The user will be informed that the upload was successful, and returned to the Upload Files to FTP form. The **Cancel** Button on the form is clicked at this point, which will launch the County's default email program, as seen on the next page.



The user should click the Send Button on the email form to notify the Audit Department that the Audit Department digest files have been uploaded. Once this is done, the user will be returned to the main WinGAP Screen.

If the upload is not successful, for instance, the user's Internet connection is not functioning, the user will receive an error message similar to the one below, and the user can try again later to upload the digest files.

Performing WinGAP Version Updates

WinGAP updates are required throughout the year. The updates contain "fixes" for reported issues and new features that have been added to WinGAP. An email is sent to all WinGAP users with notification that an update is ready for installation. Below is an example of a typical update email notification.

The 3.12.0 update is now available. This is a major update and must be done by all counties before October 1, 2010. The update includes phase 1 of the handling of the "Sales Value" per SB346, modifications to FTP access and a number other modifications. All of the changes are included in the WinGAP_Chgs.pdf which accompanies the update and can be accessed from the Help menu in WinGAP.

The reason for the update deadline of October 1 is the FTP access. On October 1, we will disable the gacounty@wingap.com login. With the update each county will have its own unique login which will be assigned when you run WinGAP. When the "gacounty" login is disabled, you will not be able to upload digest or website exports or download any of the ABOS, NADA and DNR updates that will be out within the next couple of weeks.

The changes for SB346 include the placement of the notice flag on all parcels as well as the assignment of parcel values when an arm's length transaction occurs in 2010 or later and the net sales price is less than the MAV/FMV of the parcel. The assignment of value based on the sales price will be on a pro rata land/improvement-to-total value basis. Fields will be added to accommodate the "sales" values.

The second phase of the SB346 sales value changes will relate to reports such as PRC's, notices, digest submission, etc. Hopefully, this can be prepared for release by the first of November.

More detailed information on the SB346 workings will be provided at the conference and the document will be available for download Monday morning. I will send an email with the link to the SB346 document.

The update instructions are the same as they were for the last release of 3.11 and are attached. There are two additional steps that must be taken with this update.

After the strucfix process is run on the data years and if you have rolled to 2011, you will need to open the Sales Reason schedule and flag the Arm's Length Transaction reasons by checking the so named box to the right of the Reason field. The box should be checked only for those reasons that are to be considered as Arm's Length.

When the Sales Reasons are flagged, the Data Edits routine should be run. The "Select Edits" option is the one you will need to implement and place a Y in the field to the right of "List SB346 Sales".

The routine will provide you with a list of all 2010 Arm's Length sales that have a sales price less than the MAV/FMV of the property. Using the list, you will need to open the sales screen on these parcels, select the sale in the list and respond to the SB346 prompt that will display. The process will load the sales values in their proper fields.

The update instructions are generally provided as an attachment to the email. Following are a set of instructions for an update. The instructions will change on occasions based on special requirements that an update may have.

Version 3.12.000 Update Instructions

A new update has been posted to the ftp site. This update adds many new features to WinGAP. (see Help >> WinGAP Version Changes for more details) Before performing this update, you must be running **Version 2.0.0 or greater**. **If you are currently running a version of WinGAP that is less than 2.0.0 contact DOR Tech Support.**

The update must be run on a computer where WinZip 9.0 and the WinZip Command Line applications have been installed. These are available at no charge at www.wingap.net. To download and install the **WinZip** (not WinGAP) **files**:

1. Click on the **eFile PT61** link
2. proceed to the **Password Protected Download** link at the bottom of the page. The password login is ga.county and the password is wingapuser.
3. download the WinZip 9.0 install file (wzsite90.exe)
4. download the WinZip Command Line install file (wzcline.exe)
5. after the download, double click the wzsite90.exe and install.
6. take the default options on all prompts
7. double click the wzcline.exe and install
8. take the default options on all prompts

If you are currently running a version of WinGAP that is less than 2.0.0 contact DOR Tech Support.

If you are running Advantage Database Server, you MUST upgrade to Version 7.0 or greater before installing WinGAP Version 3.12.000.

If you are running a version of WinGAP earlier than 3.6.0, be certain to read the steps concerning moving photos to their individual folders. The instructions dealing with the moving of photos can be found on the last page of the update instructions beginning with Step 13.

Please read the instructions for this update before proceeding. The update procedure has been modified.

The instructions for updating WinGAP to Version 3.12.000 are as follows:

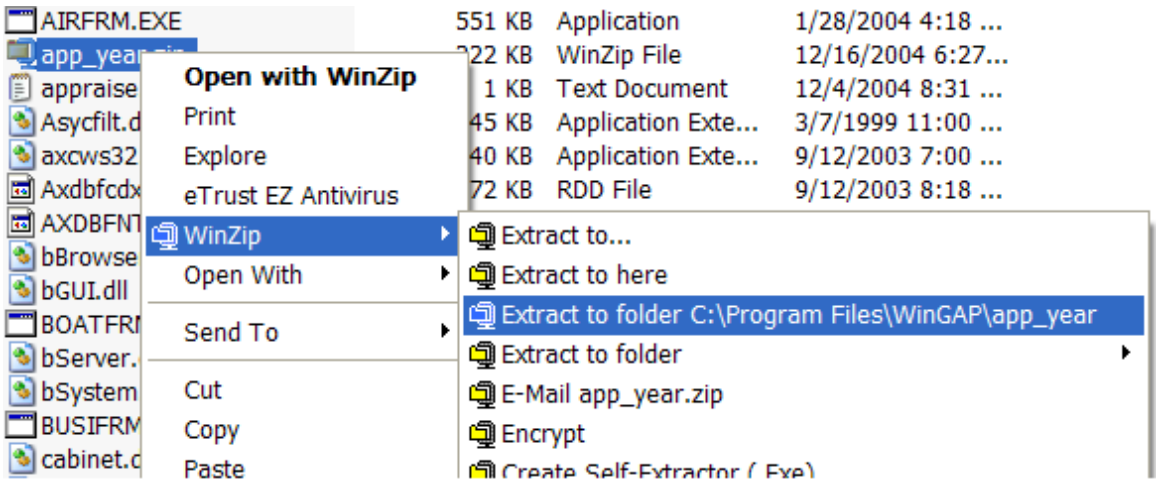
1. Download into your WinGAP application folder the file, wingap.zip. This can be downloaded by going to http://www.wingap.com/updates.htm . On the "Download Here:" line, you can left click on the wingap.zip, click on the Save button and download to the WinGAP folder.

2. Download the app_year.zip file from the "Download Here:" line to the WinGAP folder in the same manner as described above for wingap.zip.

3. If you have a folder named app_year in WinGAP, delete the folder before continuing. **Caution: Make sure it is a folder and not the app_year.zip archive which could look like a folder. The zip archive icon will appear as a vise** **or have a zipper down the middle of it. The folder will not display either icon. It will appear as a typical folder.**

ALL USERS MUST BE OUT OF WINGAP BEFORE PROCEEDING.

1. Right click on the app_year.zip file
2. Select the WinZip option
3. Select the Extract to folder <drive letter>: \<path to wingap>\app_year option. A menu such as shown below should appear.

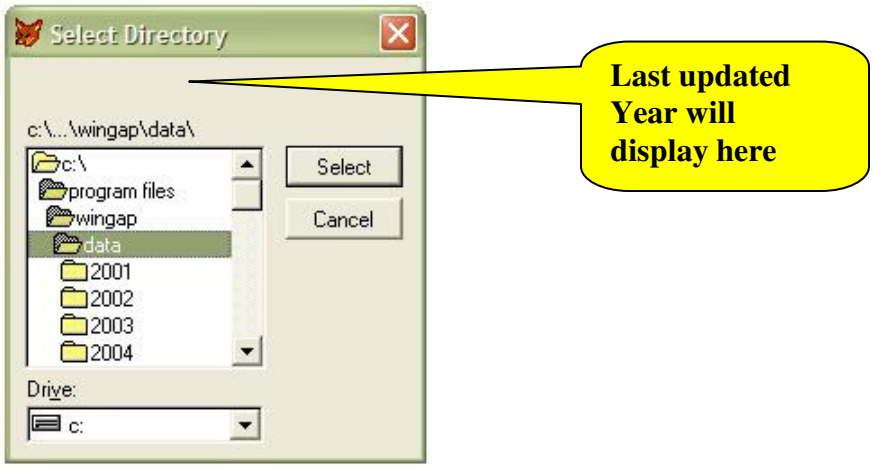


4. The files will be extracted to the folder app_year.
5. Copy strucfix.prg from the app_year folder into the appraisal year folder (2010, 2011, etc.) where you plan to initially run strucfix.
6. run FoxPro
7. change to the appraisal year where you copied strucfix.prg (cd 2011)
8. type: do strucfix

The strucfix procedure will:

1. inform you that you are updating to WinGAP Version 3.12.000
2. if you do not see that prompt, close the update and contact your DOR support agent
3. check for the wingap.zip file in the wingap folder
4. if the file is not present, the update will be stopped
5. if the files are present, the update will proceed as follows
6. the current wingap system files will be copied to a folder named wingap_app_save
7. outdated wingap system files will be deleted
8. new system files will be extracted from wingap.zip
9. "appraisal year" update files will be copied from the ..\wingap\app_year folder
10. data files will be updated

Strucfix will provide the user with the ability to "step through" each appraisal year by selecting the appropriate folder from the directory dialog box (see below) that appears when the strucfix process has concluded in an appraisal year. You should highlight the next appraisal year to be updated (2004, 2003, etc) by clicking on it and then click the **Select** button. **(Please see additional instructions at the end of this document concerning running Strucfix)**



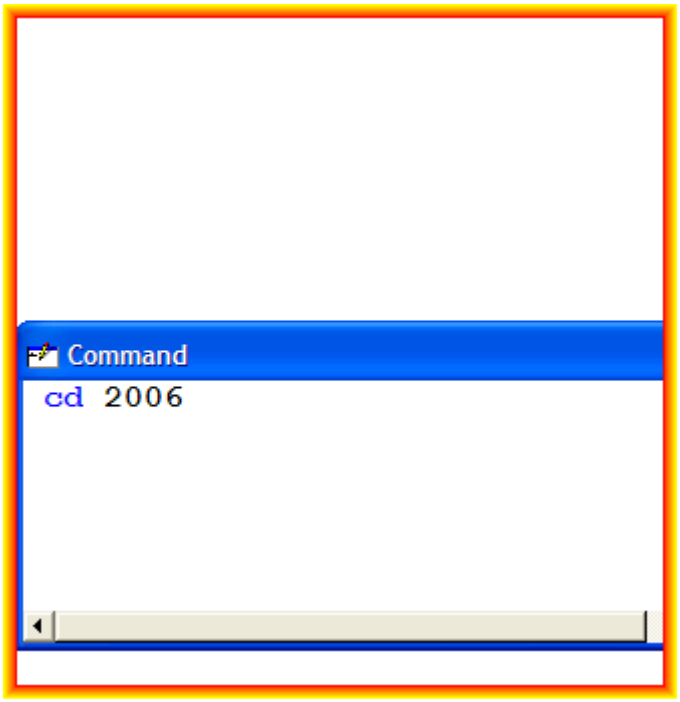
After all appraisal years are updated, click **Cancel** to close strucfix. You should run WinGAP and reindex each appraisal year. When the WinGAP login screen appears, enter the User Id of "**reindex**" (without quotes) and leave the Password blank to access WinGAP and start the re-indexing process. When reindexing is complete, you can login with your usual login and password.

If you are running WinGAP locally against network data, you will need to update your local installations of WinGAP. This can be done by deleting all files in your local WinGAP folder except for the ini files (configuration settings). You can then extract the files from the wingap.zip and wingap_system_v2.zip files into your local wingap folders.

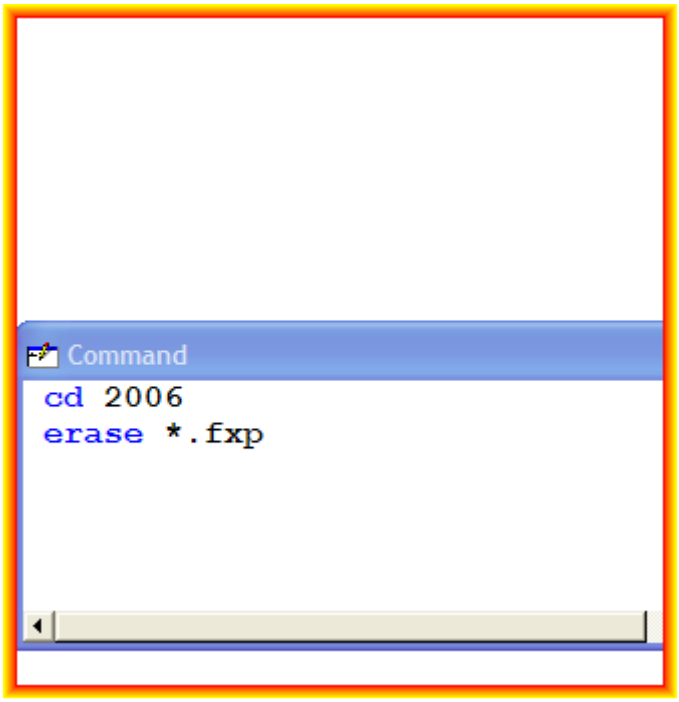
Supplemental Strucfix Instructions

1. Open Visual FoxPro

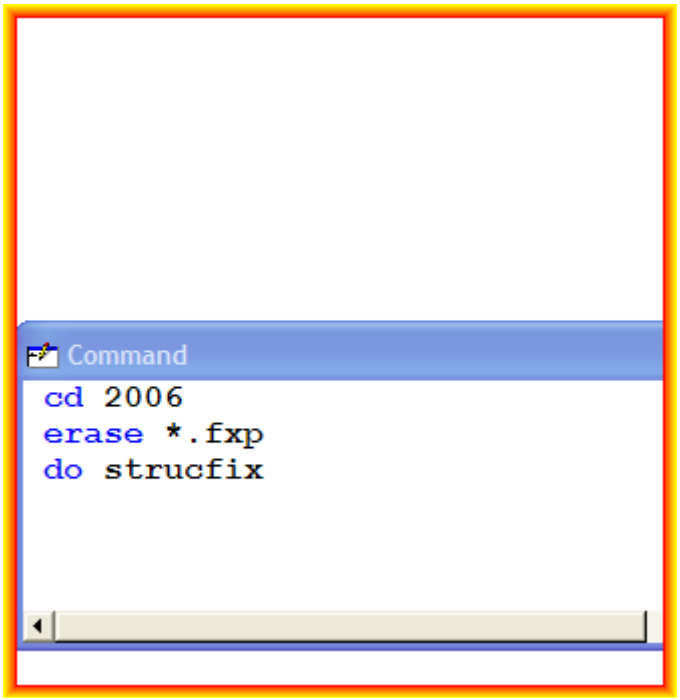
2. Change Directories into your data year



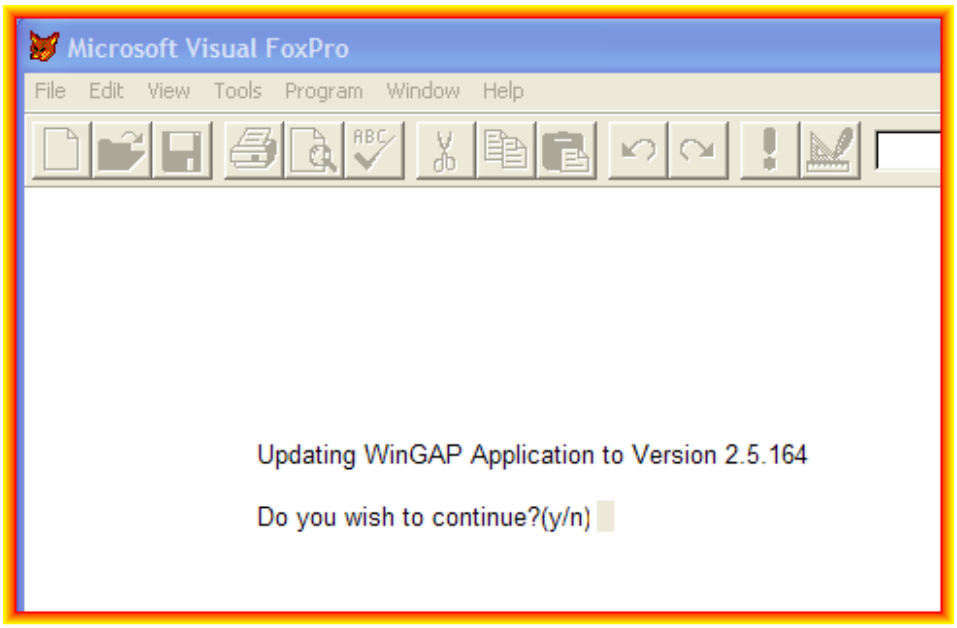
3. erase FXP files (This step is required only when the Strucfix procedure informs you that "**Your Strucfix.fxp file is not updated..**" Extraordinary precaution should be exercised when issuing the **erase** command.)



4. Start Strucfix

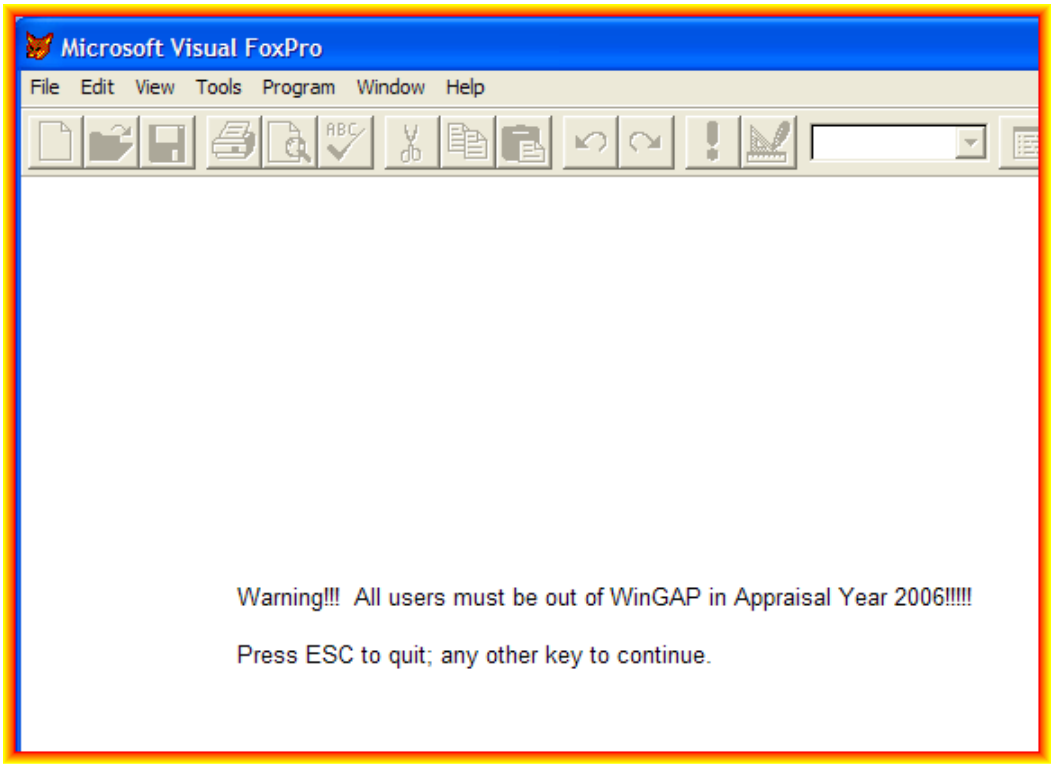


5. Verify the correct version of Strucfix is running (will match the version of WinGAP you are updating to)

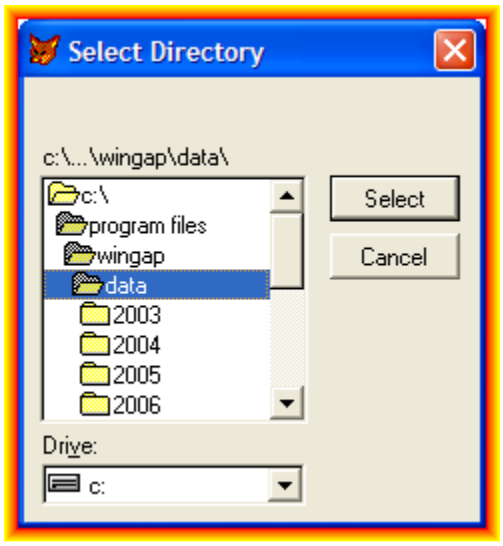


6. If versions match, answer "Y" to continue. If versions do not match, answer "N" to quit.

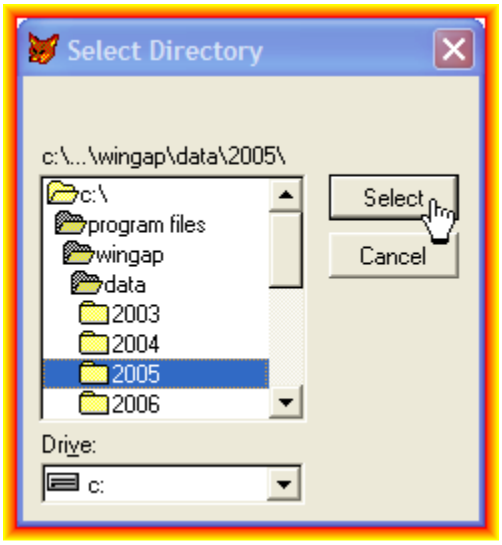
7. Follow screen prompts



8. When strucfix completes in the first folder, this screen will appear and you should select the next folder you wish to run strucfix in:



9. After selecting the folder, click OK to continue with strucfix in the selected folder.



10. Repeat process until all appraisal year folders have been processed.

11. When you have completed all appraisal year folders, please CANCEL off the folder screen.

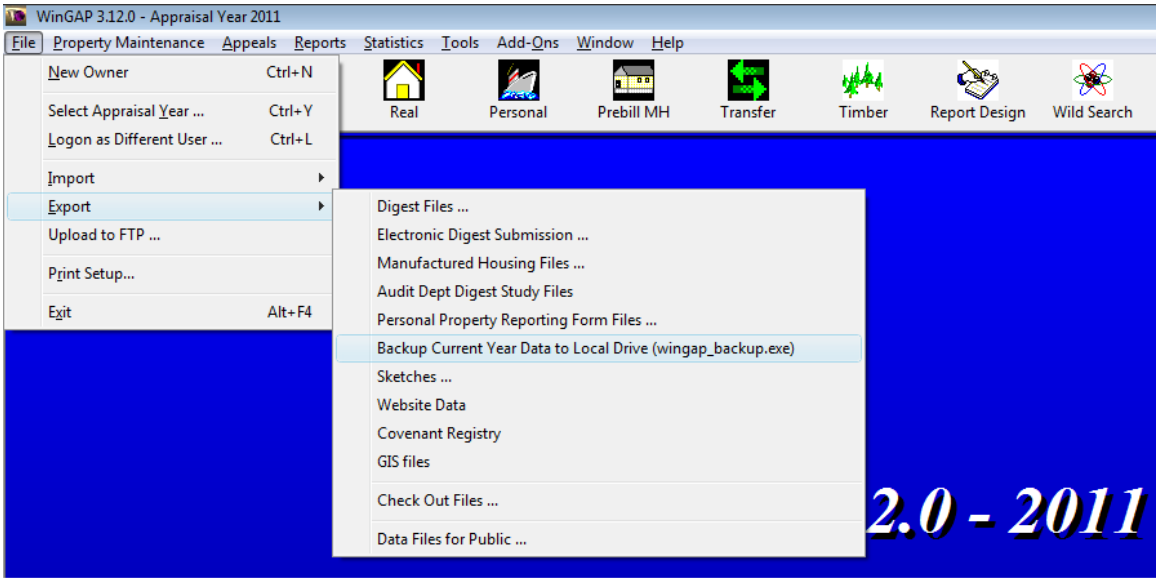
12. Type QUIT to close Visual FoxPro.

13. Run WinGAP and reindex appraisal years

If you have rolled to 2011 and are updating for the first time to 3.12. you will need to take the additional steps below:

1. In 2011 only, go to Tools >> Schedules/Tables >> Sales Reasons
2. Place a check mark in the Arm's Length Transaction box located on the screen for each sale reason that is an Arm's Length Transaction.
3. Click Apply to save the check mark and move to the next ALT reason to repeat the process.
4. After designating reasons as ALT's, run Data Edits (again, only in 2011).
5. Take the "Select Edits" option
6. Place a Y to the right of the "List SB346 Sales" item
7. Press Enter
8. This will generate a list of ALT sales that should be opened
9. You will then need to provide the proper response to the SB346 Sales prompt that will appear when clicking Apply or OK
10. The editing of the ALT sales will load the Sales Values in their proper fields.

Backup Current Year Data to Local Drive (wingap_backup.exe)



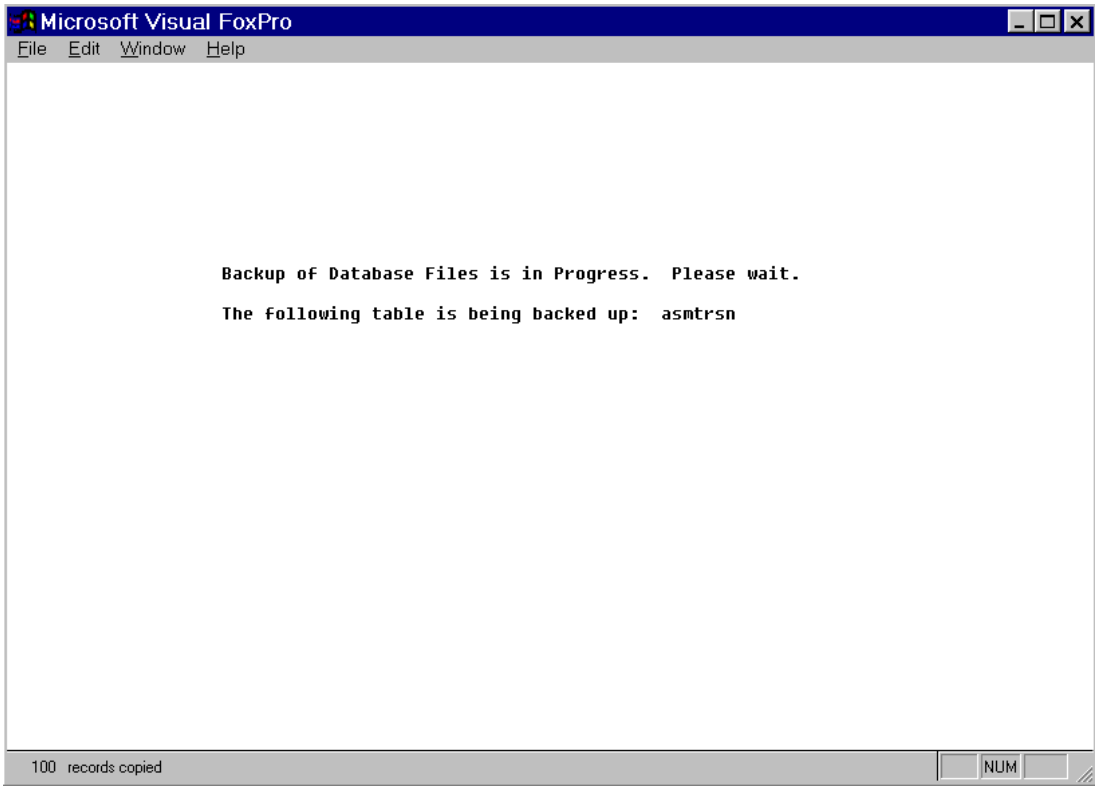
The sixth option on the Export submenu allows the user to backup WinGAP current appraisal year data to another folder, zip the files, and then upload them to the FTP site. This backup process could also be done for a number of other reasons:

- The user wants to make a backup of the data files prior to Online Support fixing a problem
- The user wants to make a backup of the data before using FoxPro to run some tests on the data
- The user wants to upload data to the WinGAP FTP site for use by a DOR support agent or other purposes

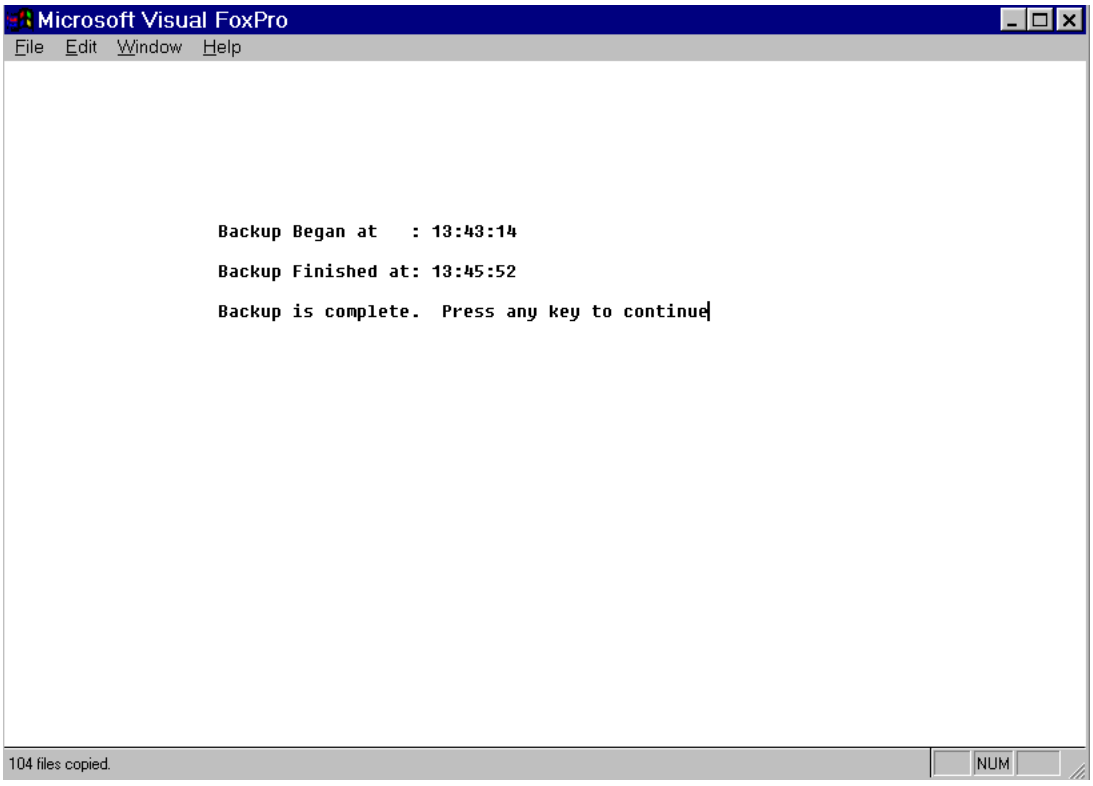
Note: The file, wingap_backup.exe, must be present in the wingap folder and the WinZIP command line exe must be located in C:\program files\winzip before the backup process will function. If an error concerning missing FoxPro libraries is encountered, the NetSetup routine will need to be run on this computer. See the **Tools >> File Maintenance >> Data Edits** section of the manual for instructions on running NetSetup.

Important: **DO NOT** use this Backup menu option to transfer files to the public. Confidential data has not been redacted.

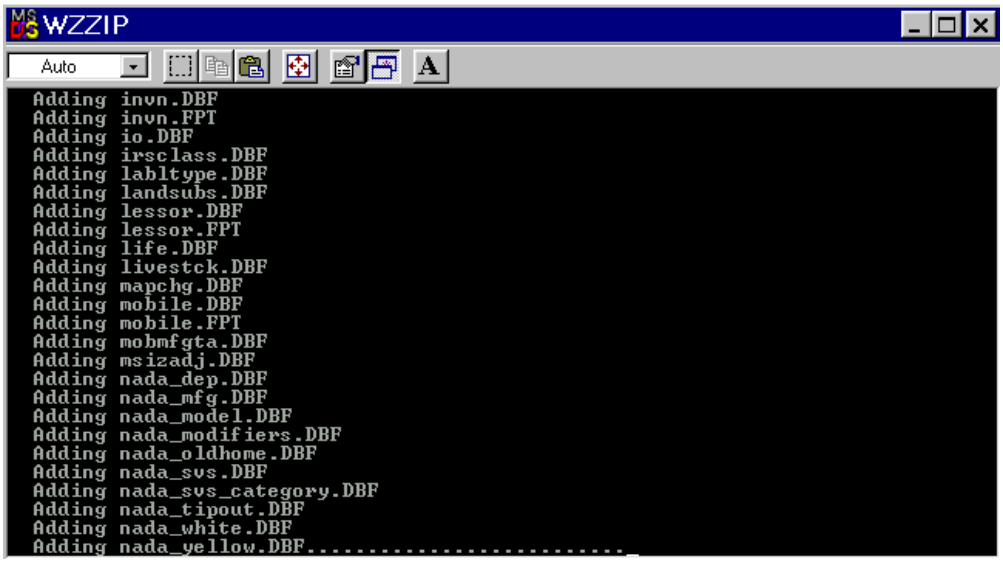
Selecting this option on the Export Menu starts the backup process. The process creates a folder called Wingap_Backup, located in the root directory on the users local hard drive. As the Appraisal Year files are copied to this folder, a FoxPro window displays the progress, as seen on the next page.



At the conclusion of the Backup process, the FoxPro screen below will display.



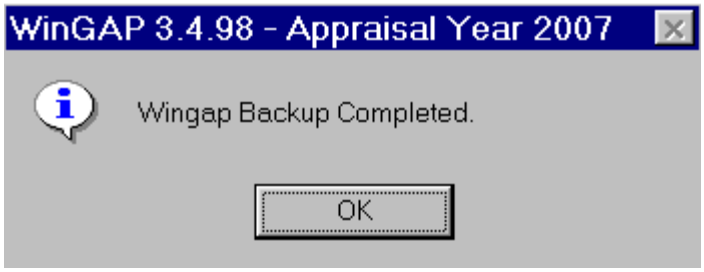
Pressing any key on this window starts the Winzip process of zipping the files in this folder.



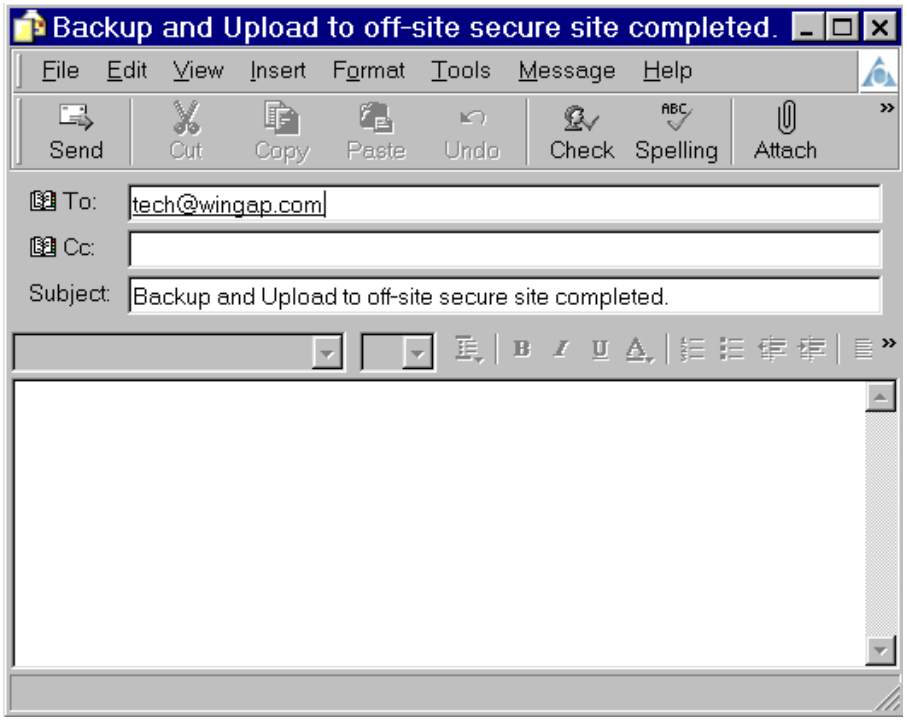
At the conclusion of the Winzip process, the file wgbackup.zip is created and the Upload Files to FTP window appears, as seen below.

NOTE: If the user does not wish to upload the files, but merely make a backup, the **Cancel** button on the Upload window should be clicked to terminate the upload process. The user should then click the **Begin Upload** button, and the file will be uploaded to that County's folder on the WinGAP FTP site. Various messages will display as the file is uploaded. If the upload is not successful, for instance, the user's Internet connection is not functioning, the user will receive an error message similar to the one below, and the user can try again later to upload the digest files.

At the conclusion of the upload process the user will be returned to the Upload Files to FTP form. The **Cancel** Button on the Upload Files to FTP form can be clicked to close the Upload window, producing this message.



Clicking Ok on the Wingap Backup Completed message will run the default email client on the user's computer, such as the one below, where an email can be sent to the appropriate party, if desired, about the files that were just uploaded.



DOR Conservation Use Market Data Extraction

In an effort to facilitate the gathering of information for the annual Conservation Use Market Study, a routine has been developed that will extract market information from your WinGAP data and with the FTP Upload function in WinGAP, provide you a means of uploading the data to the ftp site. Parcel data will be extracted for parcels with 25 acres or more with a digest class of Ag, Pref, Consv Use or Environmentally Sens and a FM or LM sale that occurred in 2007 or 2008.

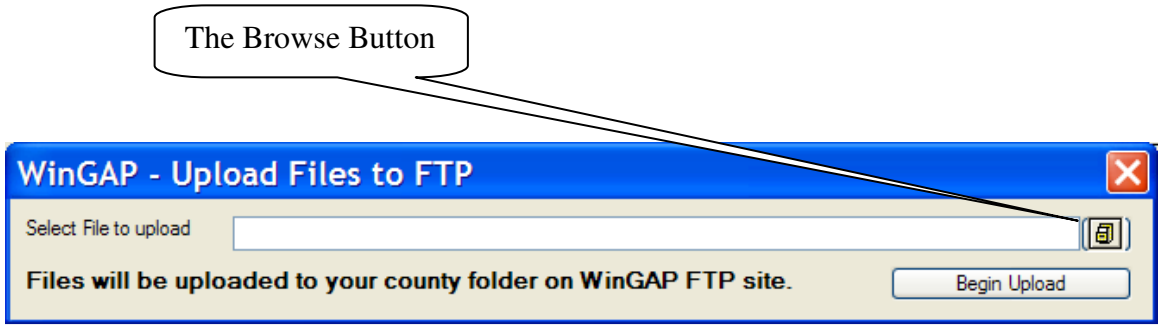
The extraction and uploading to the FTP site should take only a few minutes and does not require that users be out of WinGAP. The routine must be run on a computer that has the WinZip Command Line installed in c:\program files\winzip. The routine will check for the WinZip installation and inform you if the file does not exist.

If you performed the extraction last year, you will already have the routine (dor_cuv.prg) loaded on your system. You can proceed to Step 5 in the instructions below. If you did not perform the extraction last year or you receive a message that the file is not found when you execute Step 7 below, you will need to proceed with the full set of instructions beginning with Step 1.

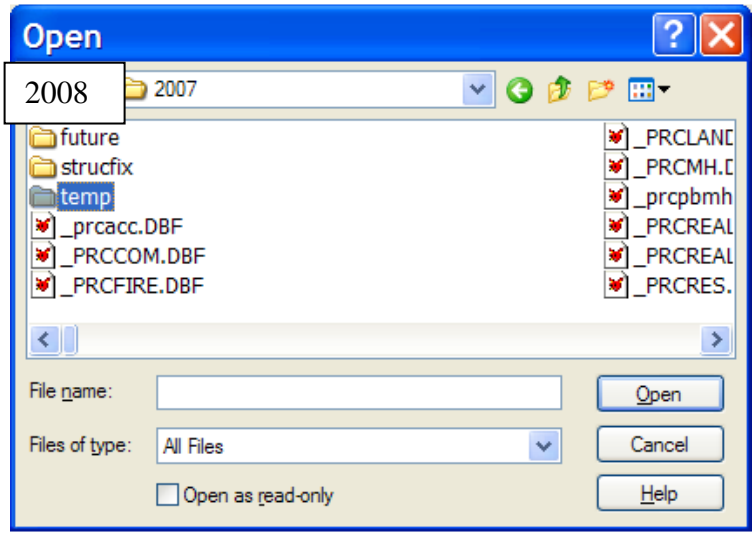
To download the routine, run the routine and upload the data, follow the steps below:

1. Go to http://www.wingap.com/catalog.htm /.
2. Scroll down the page until you find the item “new” WinGAP dor_cuv Extraction Routine.
3. Click on the item and save the dor_cuv.prg into your current appraisal year folder (2009 or 2010). **NOTE:** If a left click opens what appears to be a text file, close the file. Then right click on the item and select the menu option Save Target As.
4. Download the dor_cuv.prg into your current appraisal year folder (2009 or 2010)
5. Run Fox
6. Cd 2009 or cd 2010 (whichever folder is your current appraisal year)
7. Do dor_cuv
8. Follow the prompts
9. Quit
10. Run wingap
11. Run the File >> Upload to Ftp … menu option

12. Click the Browse button at the end of the Select File to Upload field

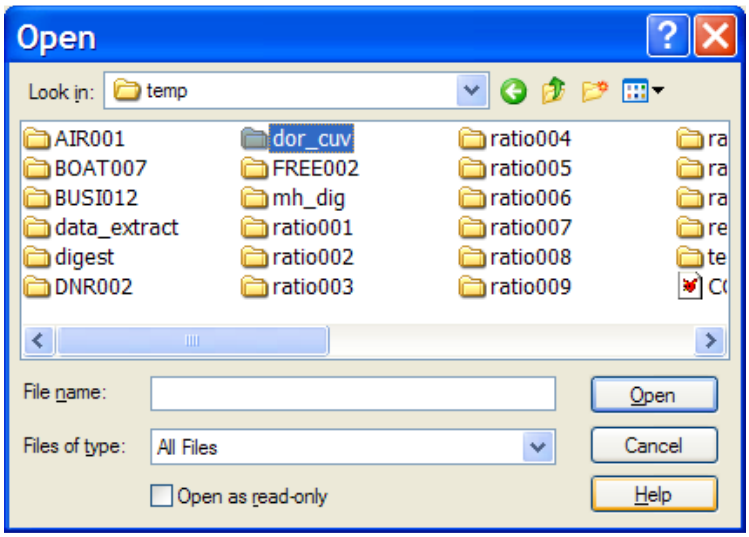


13. Navigate to the folder inside the appraisal year folder (2009 or 2010).

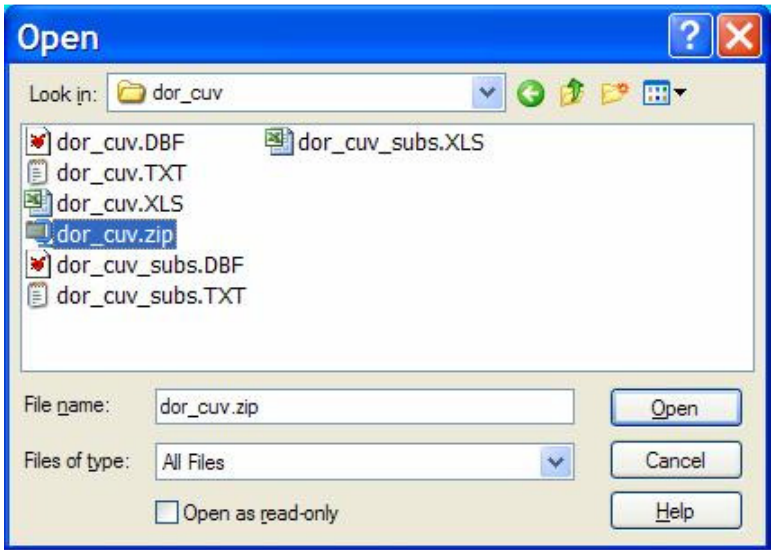


14. Select the folder and click the Open button

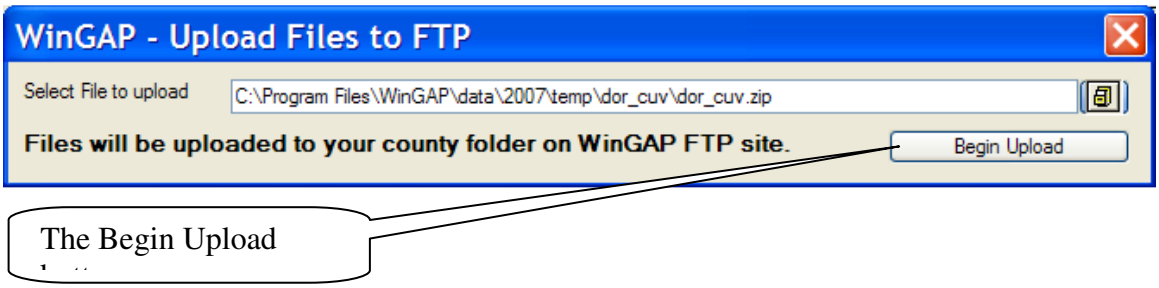
15. Select the dor_cuv folder found in the temp folder and click Open



16. Select the dor_cuv.zip file and click the Open button



17. Click the Begin Upload button on the Upload Files to FTP screen



18. The file should be uploaded

19. Email me at rgreese@msn.com with a copy to the other DOR Tech Support agents when the file has been uploaded:

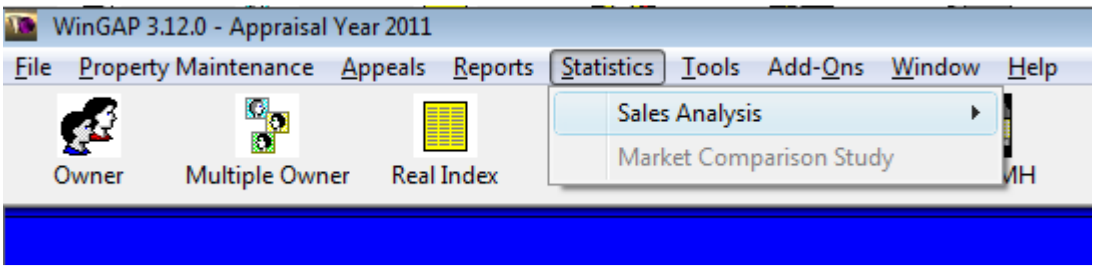
    Wayne Blackwelder: wblack@wingap.com
    Grant Hilton: hilt1695@bellsouth.net
    Tracy Thomas: atthomas@wingap.net
    Mark Loyd: mark.loyd@dor.ga.gov
    Kenny Colson: kenny.colson@dor.ga.gov

If you encounter any problems or have questions, do not hesitate to use online support or contact one of the DOR Tech Support agents.

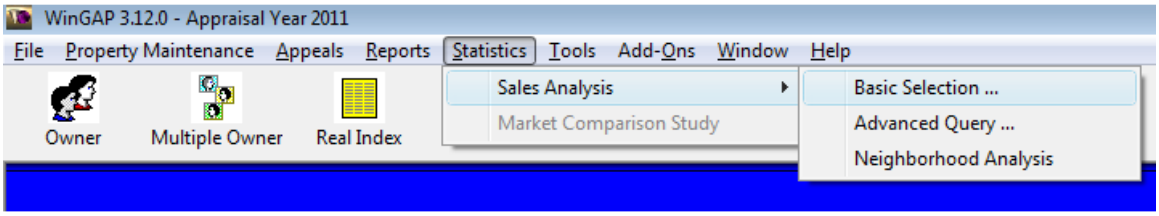
It is of utmost importance that we obtain this data as soon as possible. At your earliest convenience, please take a few minutes to perform the above operation. Thank you for your assistance in this matter.

Statistics Module

The Statistics Menu on the WinGAP Menu Bar, seen below, contains two options: 1) Sales Analysis, and 2) Market Comparison Study. Only the Sales Analysis option on the Statistics Menu is functional at the present time. The Sales Analysis option is used to run Sales Ratio Studies. Sales Ratio Studies are designed to assist Assessors' Offices with the analysis of sales. With this tool the appraiser can determine if the valuation of properties within a particular class, neighborhood, building type, tract size, etc. is being performed properly. The appraiser can readily identify if the correct proper assessment level has been established. The degree of uniformity can also be identified along with any valuation bias. These Sales Ratio Studies can provide much needed insight into digest acceptance.



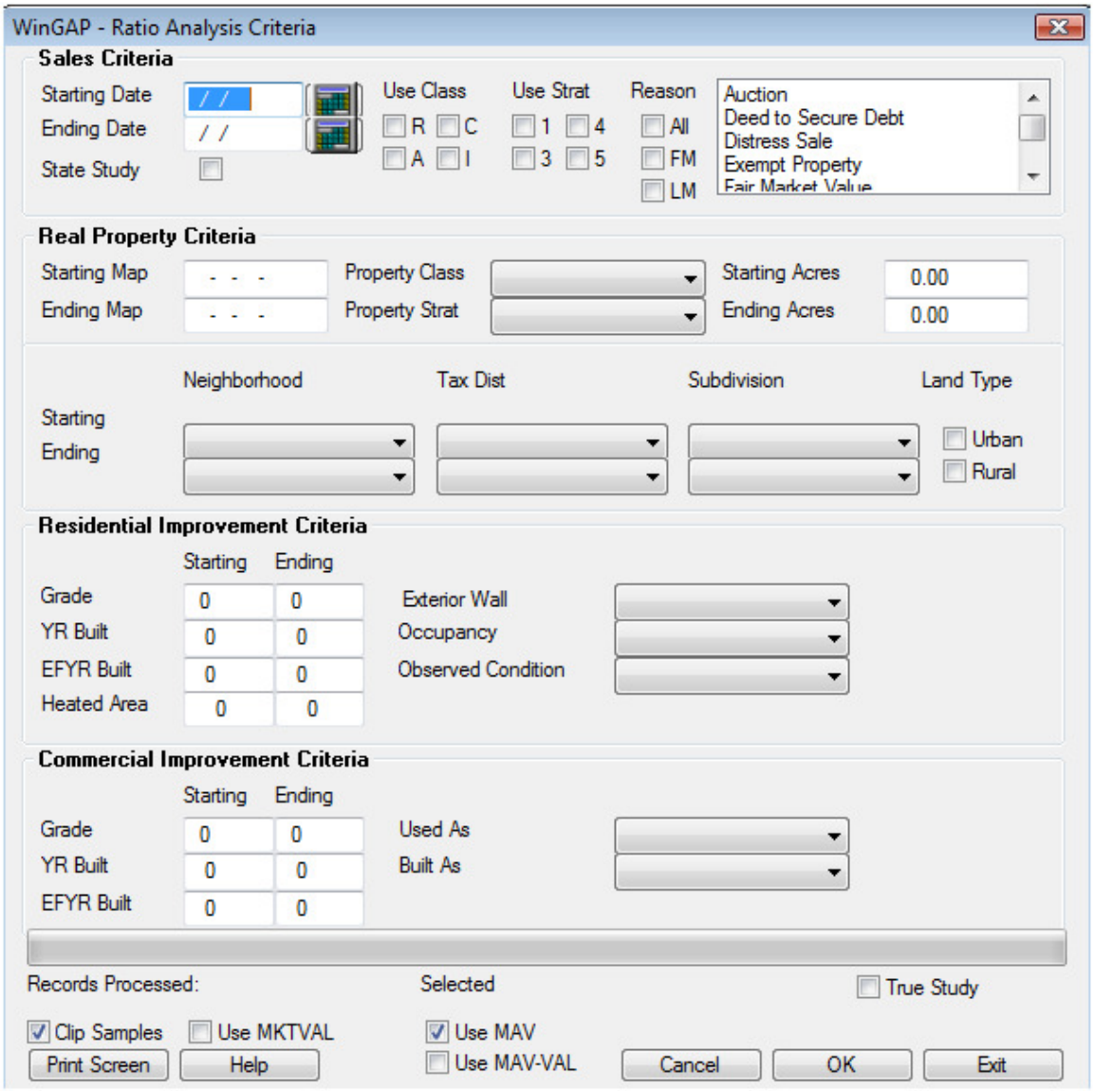
There are three different methods for running Sales Ratio Studies within WinGAP. All three are reached by selecting the Statistics option on the WinGAP Menu Bar, then clicking on the Sales Analysis option. The Sales Analysis sub-menu has three options, Basic Selection, Advanced Query, and Neighborhood Analysis. The Basic Selection option will be covered first.



Basic Selection

Ratio Analysis Criteria Form

The Basic Selection option presents the Ratio Analysis Criteria Form, next page, where the user can select from a variety of pre-defined fields to run the Ratio Study. Each of these fields will be discussed in the order they appear on the Form.



Sales Criteria

Ratio Studies can be run based upon a variety of Sales Criteria. The fields in the Sales Criteria section of the Basic Selection Form use the information keyed on the Sales Form when adding sales to Real Property.

- Starting Date: The first field in the Sales Criteria section of the Form is where the Starting Date for sales to be used in the Ratio Study is keyed. The date keyed in this field is inclusive. For example, if the user wants a Study of all sales after January 1, 2002, then 01/02/2002 would be keyed in this field. The Starting Date field should be left blank if it is not to be used as a criteria in the Ratio Study.
- Ending Date: The next field is where the Ending Date for sales to be used in the Ratio Study is keyed in the same manner as the Starting Date. Like the Starting Date, the date

keyed in the Ending Date field is inclusive. The Ending Date field should be left blank if it is not to be used as a criteria in the Ratio Study.

- State Study: The State Study checkbox field should be checked if the Ratio Study is to include only those sales that are marked "Y"(Yes) for State Audit Department use on the Sales Form.
- Use Class: Four checkboxes are available where the Sales Classification of the sale can be selected to further qualify the Ratio Study. Any or all of the checkboxes can be selected. If all of the Class checkboxes are left blank, the Sales Class will be ignored in the selection of sales.
- Use Strat: Four checkboxes are available where the Sales Stratification of the sale can be selected to further qualify the Ratio Study. Any or all of the checkboxes can be selected. If all of the Strat checkboxes are left blank, the Sales Strat will be ignored in the selection of sales.
- Reason: Three checkboxes and a combo box are available to set criteria for the Sale Reasons to be used for the Ratio Study. If the **All** checkbox is checked, and the combo box left blank, all Sales will be used, regardless of Sale Reason, provided the sales meet the other criteria already keyed in the fields on the Ratio Analysis Criteria Form. If only the **FM** (Fair Market) checkbox is checked, and the combo box left blank, only sales with a Sales Reason of Fair Market will be used. If only the **LM** (Land Market) checkbox is checked, and the combo box left blank, only sales with a Sales Reason of Land Market will be used. If both the FM and LM checkboxes are checked, and the combo box left blank, only sales with a Sales Reason of Fair Market or Land Market will be used. The FM and/or LM checkboxes also be used with any of the Sale Reasons in the combo box to run a Ratio Study. Finally, the FM and LM checkboxes can be left blank and a specific reason in the Sales Reason combo box can be used to run a Ratio Study for a specific type of Sale Reason.

Real Property Criteria

The criteria used to run a Ratio Study can be further narrowed by using a variety of Real Property Criteria. The fields in the Real Property Criteria section of the Ratio Analysis Criteria Form use information keyed on the Real Property General Information Form.

- Starting Map: The first field in the Real Property Criteria section of the Form is where a Starting Map/Parcel number for the Ratio Study, if desired, can be keyed. The Map number keyed in this field is inclusive. The Starting Map field should be left blank if it is not to be used as a criteria in the Ratio Study.
- Ending Map: The next field is where the Ending Map for sales to be used in the Ratio Study is keyed in the same manner as the Starting Map number. Like the Starting Map number, the Map/Parcel number keyed in the Ending Date field is inclusive. The Ending Map field should be left blank if it is not to be used as a criteria in the Ratio Study.
- Property Class: The Property Class combo box can be used to select a specific Digest Classification for the Ratio Study. If all sales regardless of Digest Classification are desired in the Study, the field should be left blank.

- Property Strat: The Property Strat combo box can be used to select a specific Digest Stratification for the Ratio Study. If all sales regardless of Digest Stratification are desired in the Study, the field should be left blank.
- Starting Acres: A specific minimum size for the sales used in the Ratio Study can be selected by keying a Starting Acre level in this field. The field should be left blank to include all sales regardless of tract size.
- Ending Acres: A specific maximum size for the sales used in the Ratio Study can be selected by keying an Ending Acre level in this field. The field should be left blank to include all sales regardless of tract size.
- Starting Neighborhood/Tax District/Subdivision: The Ratio Study can be further qualified if desired by using these combo boxes to select a specific Starting Neighborhood, Tax District, or Subdivision. These fields should be left blank to include all sales regardless of the Starting Neighborhood, Tax District, or Subdivision.
- Ending Neighborhood/Tax District/Subdivision: The Ratio Study can be further qualified if desired by using these combo boxes to select a specific Ending Neighborhood, Tax District, or Subdivision. These fields should be left blank to include all sales regardless of the Ending Neighborhood, Tax District, or Subdivision.
- Urban / Rural: These two checkboxes are used to designate what Land Type, if any, should be included in the Ratio Study. If neither of these boxes are checked, all Land Types will be included in the study.

Residential Improvement Criteria

The criteria for Ratio Studies that include Residential Improvements can be further narrowed by using a variety of Residential Improvement Criteria. The fields in the Residential Improvement Criteria section of the Ratio Analysis Criteria Form use information keyed on the Residential Improvements Form.

- Grade: The first two fields in the Residential Improvement Criteria section of the Form are where a Starting and Ending Grade for Residential Improvements can be keyed. Any Grade keyed in these fields is inclusive. The Grade fields should be left blank if they are not to be used as criteria in the Ratio Study.
- YR Built: The YR Built fields are where a Starting and Ending Year Built for Residential improvements can be keyed. Any Year Built keyed in these fields is inclusive. The Year Built fields should be left blank if they are not to be used as a criteria in the Ratio Study.
- EFYR Built: The EFYR Built fields are where a Starting and Ending Effective Year Built for Residential Improvements can be keyed. Any Effective Year Built keyed in these fields is inclusive. The Effective Year Built fields should be left blank if they are not to be used as criteria in the Ratio Study.
- Heated Area: The Heated Area fields in the Residential Improvement Criteria section of the Form are where a Starting and Ending Heated Area for improvements can be keyed. Any Heated Area keyed in these fields is inclusive. The Heated Area fields should be left blank if they are not to be used as criteria in the Ratio Study.

- Exterior Wall: The Exterior Wall combo box can be used to select a specific type of Residential Improvement Exterior Wall for a Ratio Study. The Exterior Wall field should be left blank if it is not to be used as a criteria in the Ratio Study.
- Occupancy: The Occupancy combo box can be used to select a specific type of Residential Improvement Occupancy for a Ratio Study. The Occupancy field should be left blank if it is not to be used as a criteria in the Ratio Study.
- Observed Condition: The Observed Condition combo box can be used to select a specific type of Residential Improvement Observed Condition for a Ratio Study. The Observed Condition field should be left blank if it is not to be used as a criteria in the Ratio Study.

Commercial Improvement Criteria

The criteria for Ratio Studies that include Commercial Improvements can be further narrowed by using a variety of Commercial Improvement Criteria. The fields in the Commercial Improvement Criteria section of the Ratio Analysis Criteria Form use the information keyed on the Commercial Improvements Form.

- Grade: The first two fields in the Commercial Improvement Criteria section of the Form are where a Starting and Ending Grade for Commercial Improvements can be keyed. Any Grade keyed in these fields is inclusive. The Grade fields should be left blank if they are not to be used as criteria in the Ratio Study.
- YR Built: The YR Built fields are where a Starting and Ending Year Built for Commercial Improvements can be keyed. Any Year Built keyed in these fields is inclusive. The Year Built fields should be left blank if they are not to be used as criteria in the Ratio Study.
- EFYR Built: The EFYR Built fields are where a Starting and Ending Effective Year Built for Commercial Improvements can be keyed. Any Effective Year Built keyed in these fields is inclusive. The Effective Year Built fields should be left blank if they are not to be used as criteria in the Ratio Study.
- Used As: The Used As combo box can be used to select a specific type of Commercial Improvements Used As Code for a Ratio Study. The Used As field should be left blank if it is not to be used as a criteria in the Ratio Study.
- Built As: The Built As combo box can be used to select a specific type of Commercial Improvements Built As Code for a Ratio Study. The Built As field should be left blank if it is not to be used as a criteria in the Ratio Study.

After reviewing/changing any of the selection criteria for the Ratio Study, the **OK** button MUST be clicked to perform the Study. A horizontal yellow bar, followed by a red bar, will appear as WinGAP analyses sales based upon the selection criteria and calculates the sales ratios and other statistics that make up the Ratio Study. The number of Sales records that are processed (all Sales records) and selected (those that meet the criteria keyed on the Ratio Analysis Criteria Form) in the Ratio Study will display beneath the bar graphs. When this process is completed, WinGAP will produce the Sales Ratio Analysis Form, discussed below. If no sales are found that meet the selection criteria, WinGAP will

display the message "No records found - please expand your search", and the user should expand the sales criteria in order to locate the desired sales.

Buttons and Checkboxes

The **OK** button on the Ratio Analysis Criteria Form is clicked to run the Ratio Study. The **Cancel** or **Exit** buttons can be clicked to leave the Form. The **Print Screen** Button can be clicked to print a hard copy of the Form showing the selected selection criteria, which can be attached to the printout of the Ratio Study (covered next).

The **Clip Samples** checkbox at the bottom of the Form allows the user to exclude or include sales with sales ratios outside the acceptable range of .10 to .70. If the Clip Samples checkbox is checked (the default), only sales with sales ratios between .10 and .70 will be included. If the Clip Samples checkbox is not checked, all sales, regardless of ratio, will be included.

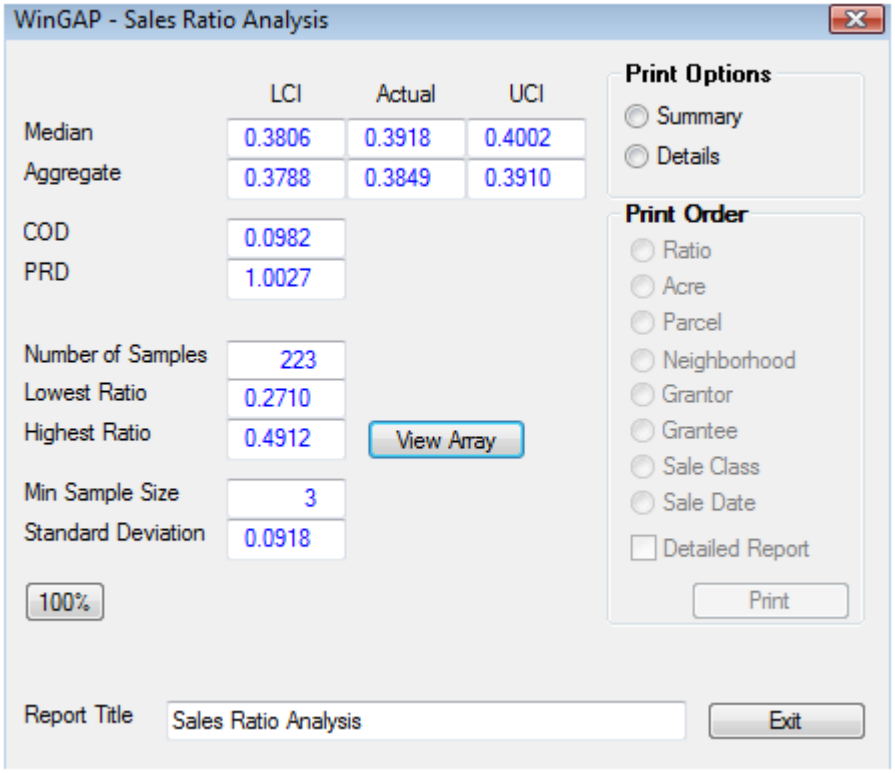
The **Use MAV** checkbox is provided to allow the appraiser to use the MAV (Moratorium Appraised Value) in the calculation of the sales-assessment ratio. The box is checked as the default. If the box is not checked, the FMV (Fair Market Value) will be used.

The **Use MKTVAL** checkbox is provided to allow the appraiser to define whether the FMV entry on the Sales Information Form should be used instead of the parcel's current value in determining the ratio. If the Use MKTVAL checkbox is checked and the FMV field on the Sales Information Form is greater than zero, the FMV value will be used for the ratio calculation.

The **True Study** checkbox is provided to allow the appraiser to run a Ratio Study on FMV or MAV values rather than SB 346 values. This field is not functional in the current version of WinGAP.

Sales Ratio Analysis Form

Once the sales are analyzed and the sales ratios calculated, the Sales Ratio Analysis Form will appear, similar to the one on the next page, superimposed over the Ratio Analysis Criteria Form. The Sales Ratio Analysis Form will display the sales ratios and other statistics and present the user with several options for printing the Ratio Study. The user can also look at a list of the sales that met the selection criteria and edit these sales if needed. Each of the fields and options of the Sales Ratio Analysis Form will be discussed in the order they appear on the Form.

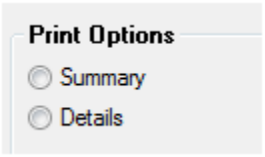


- Median LCI/Actual/UCI: The Median Actual Ratio is a measure of central tendency that indicates the midpoint of the array of the sales ratios. The Median Ratio is the statistic used to determine the level of assessment for the study. If the Median Ratio exceeds .44, the UCI (Upper Confidence Interval) Ratio can be used to see if digest acceptance is possible. The Upper Confidence Interval must be between .36 and .44 in this situation. The LCI (Lower Confidence Interval) is used in the same manner as the Upper Confidence Interval, except it will be used to determine digest acceptance if the Median Ratio is less than .36.
- Aggregate LCI/Actual/UCI: The Aggregate Actual Ratio is the weighted average of the sales. It is calculated by dividing the sum of the assessments by the sum of the sales prices. If the PRD (Price Related Differential, explained below) is outside of acceptable ranges and the Aggregate Ratio is used to determine the assessment level, the UCI (Upper Confidence Interval) Ratio must fall within a ratio range of .36 to .44 to allow for assessment level acceptance. If the PRD is out of range, the LCI (Lower Confidence Interval) is used in the same manner as the Upper Confidence Interval meaning that if the UCI is out of range, the LCI must fall within the acceptable range of .36 to .44 for assessment level acceptance. The table below provides an illustration of the use of the UCI and LCI.

LCI	AGG	UCI	
32	34	36	Pass (UCI falls within (overlaps) acceptable range)
28	30	32	Fails
26	32	38	Pass (UCI falls within (overlaps) acceptable range)

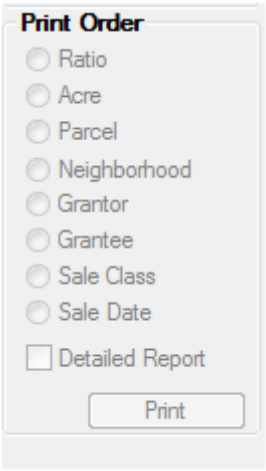
- COD: The COD, or Coefficient of Dispersion, measures the degree of uniformity in the study. The COD is calculated by first determining the absolute deviation from the median for each sale (Ratio-Median). The average of the deviations is then calculated. The average deviation is then divided by the median ratio to produce the COD. The COD should be less than .15 for residential property and less than .20 for agricultural, commercial, and industrial properties.
- PRD: The PRD, or Price Related Differential, is used to measure assessment bias in a ratio study. The PRD should fall between .95 and 1.10. It is calculated by dividing the mean ratio by the aggregate ratio. If the PRD is greater than 1.00, the lower priced properties generally have higher ratios than the higher priced properties. The study is exhibiting regressivity. If the PRD is less than 1.00, the higher priced properties are overvalued compared to the lower priced properties. The study exhibits progressivity
- Number of Samples: The number of Sales that met the selection criteria and are used in the Ratio Study.
- Lowest Ratio: The Lowest Ratio of any sale that meets the selection criteria and is used in the Ratio Study.
- Highest Ratio: The Highest Ratio of any sale that meets the selection criteria and is used in the Ratio Study.
- Min Sample Size: The smallest number of samples in a ratio study that will constitute a valid ratio study. The Min Sample Size is a function of the uniformity in the ratio study. A ratio study with greater uniformity has a lower Min Sample Size.
- Standard Deviation: The basic numeric measure of the extent of variation of the sample around the center (measure of central tendency).
- Report Title: The title of the Sales Ratio Report can be customized by using this 50 character field. The default is Sales Ratio Analysis.

Print Options

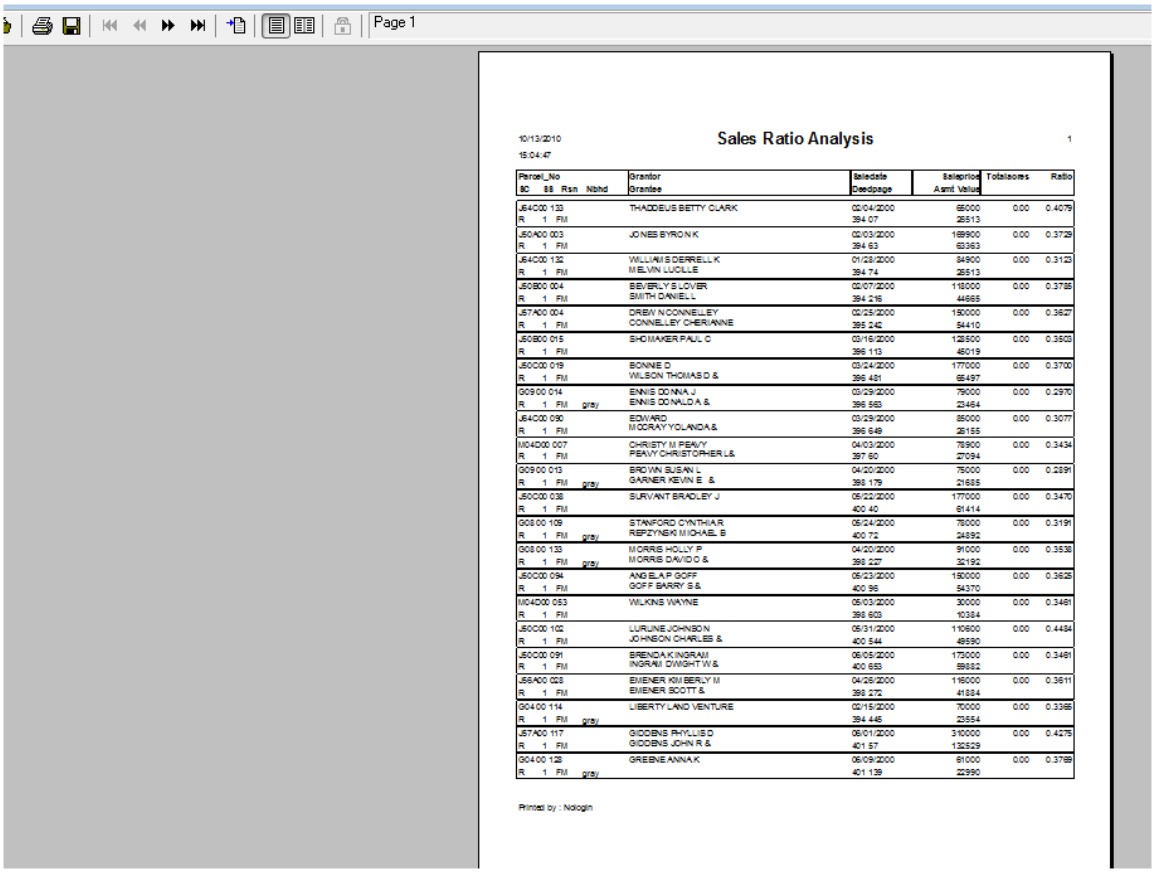


The Sales Ratio Study is printed by selecting one of the options in the Print Options radio button section of the Sales Ratio Analysis Form. A Summary report of only the Sales Ratios statistics, with no individual sales, can be printed by clicking the **Summary** radio button, then the **Print** button. This will send a screen image of the Sales Ratio Analysis Form to the default Windows printer. If a detailed listing of the sales that make up the Sales Ratio Study is desired, the Detailed radio button should be clicked, which will provide access to the Print Order section of the Form.

Print Order



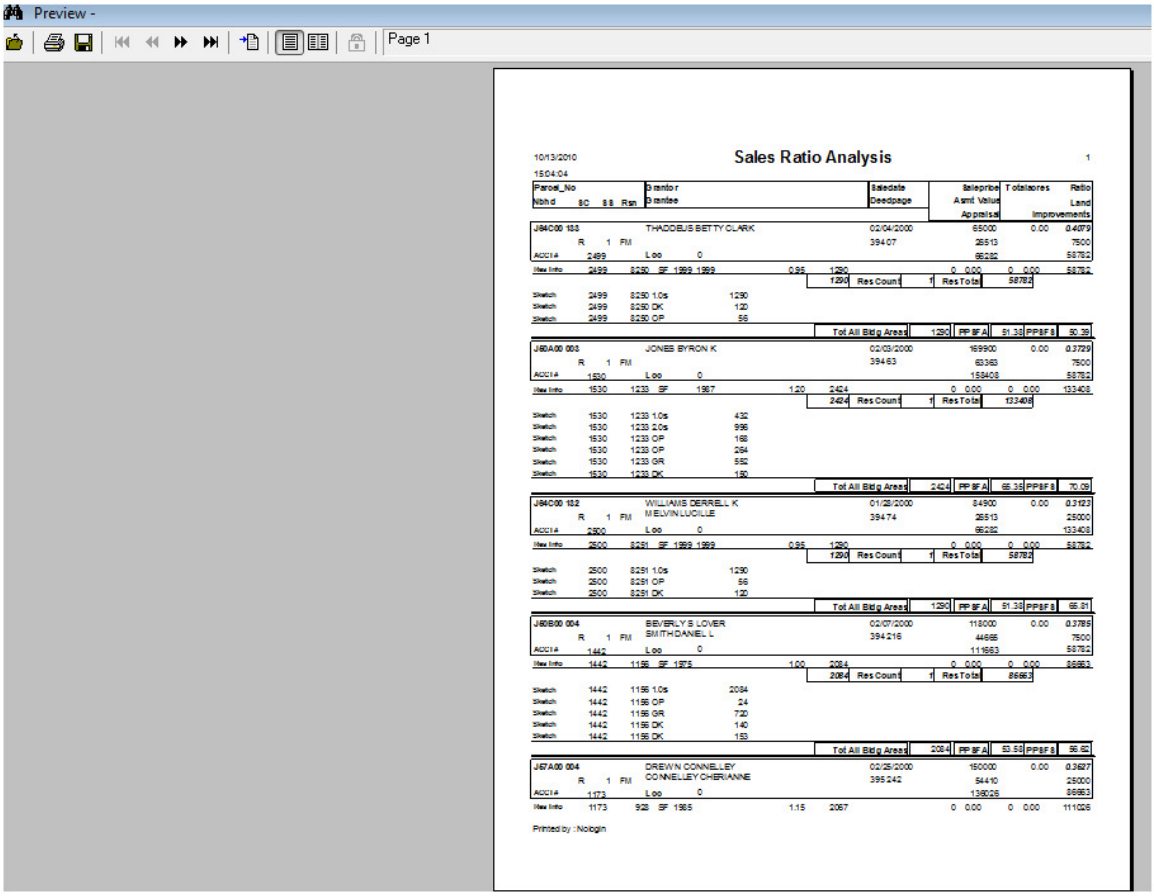
If the Details radio button in the Print Options section of the Form is clicked, the user can choose from seven available orders in which the Detailed Sales Ratio report can be printed, as shown above. These are Ratio, Acre, Parcel Number, Neighborhood, Grantor, Grantee, and Sale Class order. One of these must be selected, and then the Print button should be clicked. This will produce a Print Preview of the detailed report, as shown below.



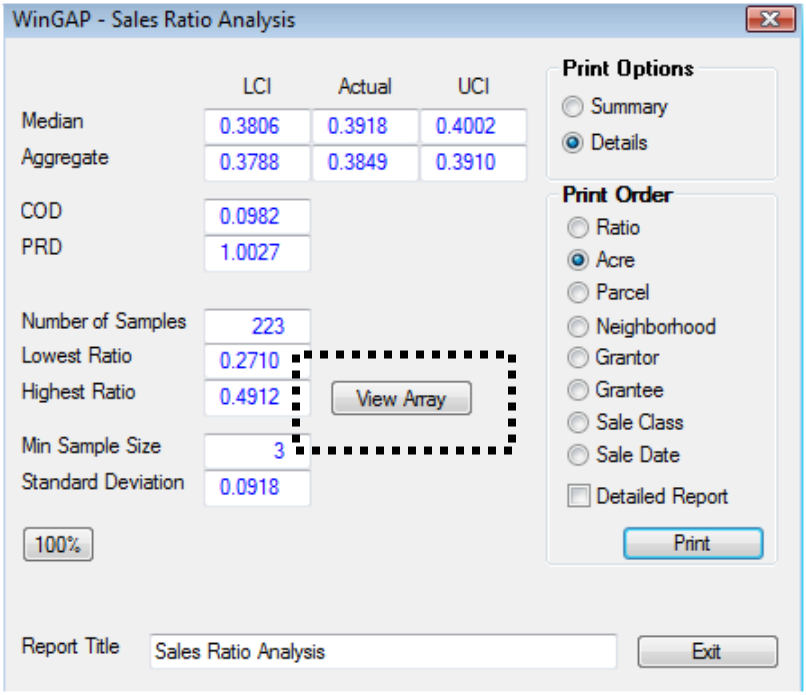
The Preview can be enlarged by putting the mouse pointer on the report and clicking with the left mouse button, and reduced in size by clicking the right mouse button. All of the sales that make up the Sales Ratio Study will be displayed. If the report is more than one page, the >> button at the top of the Preview page can be clicked to view additional pages. The last page will also show all of the Sales Ratios for the report. The report can be printed by clicking the printer button at the upper left of the Preview page. Once the report prints, the Preview page will disappear and the user will be returned to the Sales Ratio Analysis Form.

Detailed Report Checkbox

Additional information about the property for each sale can be obtained by clicking in the Detailed Report checkbox, above, prior to printing the Detailed Sales Ratio report. A print preview will display, next page, showing this additional information, such as the Residential Improvement, Accessory Improvements, etc., for each sale.

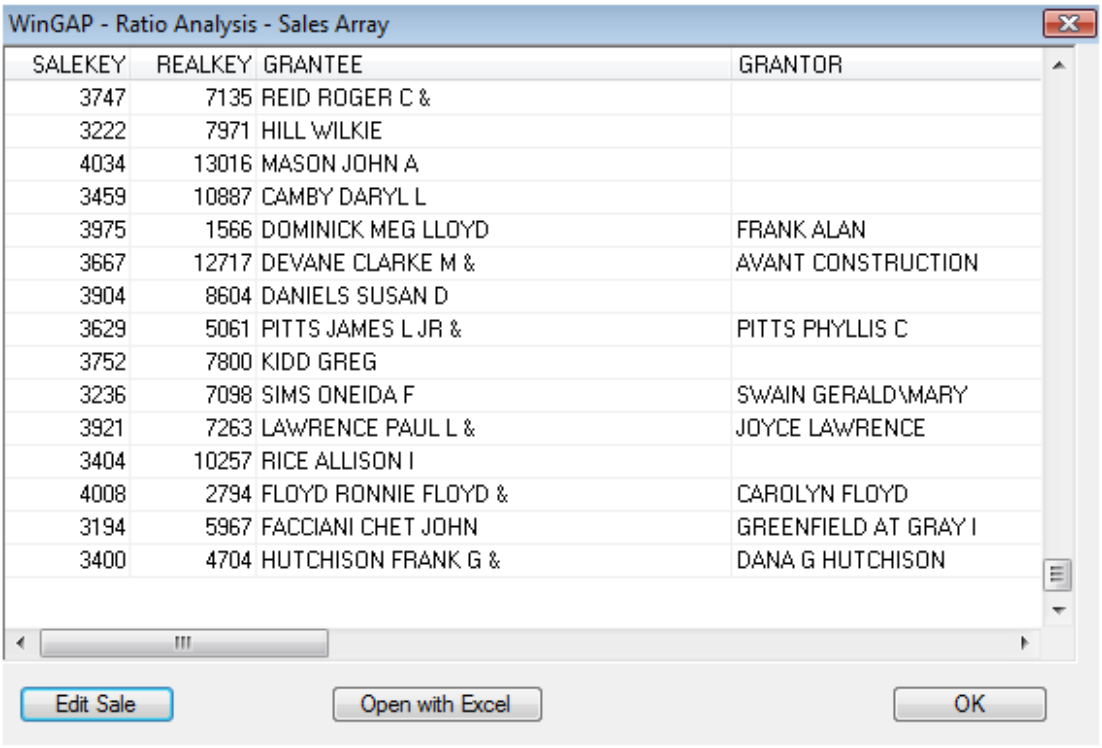


View Array Button

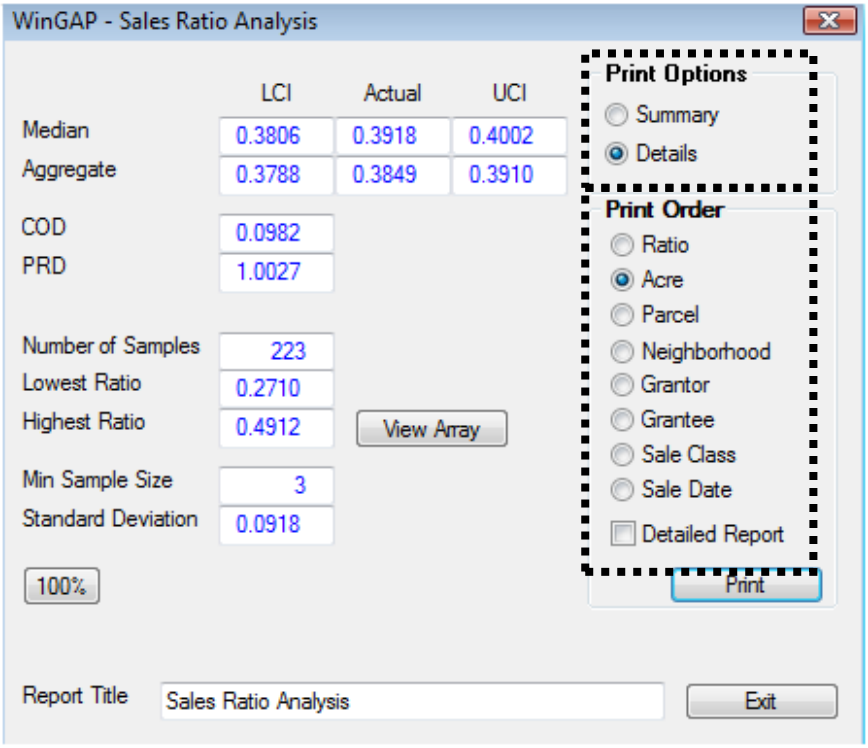


A listing of all sales that meet the selection criteria can be viewed, as shown below, by clicking the **View Array** Button, above, on the Sales Ratio Analysis Form. All of the information about each sale that met the selection criteria will display in the default sales ratio order on the Sales Array list box, as shown below.

A sale can be edited by clicking on the desired sale and then clicking the **Edit Sale** button. The sales array can also be opened as an Excel spreadsheet by clicking the **Open with Excel** button. The spreadsheet can be saved to another file name and manipulated by the user. The **OK** button should be clicked to leave the listing of sales and return to the Sales Ratio Analysis Form.



The user can change the order in the Sales Array AND the Excel spreadsheet from sales ratio order to any of the other available print orders by selecting the Details option in the Print Options radio button section, next page, then selecting one of the Print Orders that become available.



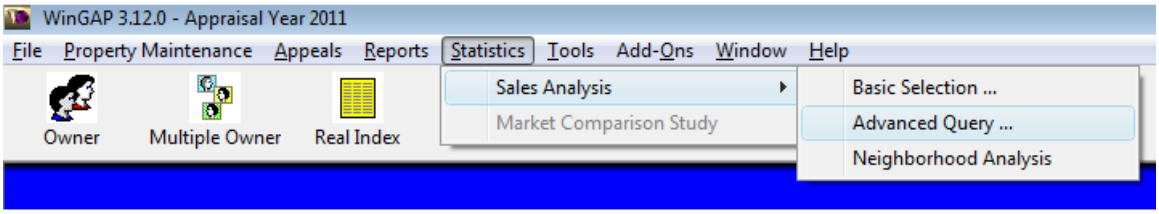
100% Button

The ratio statistics that are displayed on the default Sales Ratio Analysis Form are based upon the 40% level of assessment. If the user wants to view these statistics at the 100% Fair Market Value of the property, the **100% Button** should be clicked. The 100% Button will change to 40%. The 40% Button can be clicked to again display the ratios at the 40% assessment level.

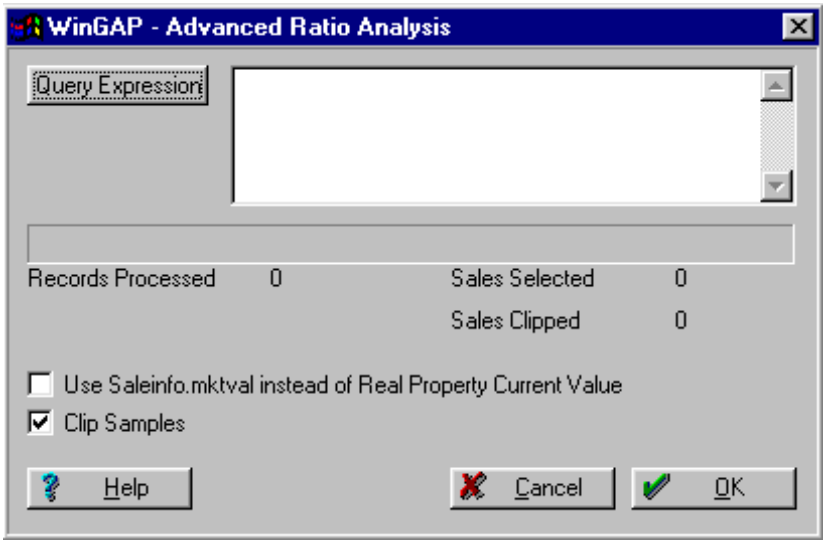
Once the work with this ratio study is completed, the OK button on the Sales Ratio Analysis Form should be clicked to return to the Ratio Analysis Criteria Form. Once all Basic Selection ratio study work is completed, the Exit button on the Ratio Analysis Criteria Form should be clicked to return to the main WinGAP screen.

Advanced Query

The Advanced Query option on the Sales Analysis Menu, below, provides a more flexible tool that the Assessors' Office can utilize in the generation of customized ratio studies. The Advanced Query will allow the Assessors' Office to incorporate any criteria that can be used in the analysis of sales into the sales analysis process.



Selecting this option presents the Advanced Ratio Analysis Form, below. This Form and the Expression Builder Form, explained later, will be used to construct what is called a Query Expression. The contents of the Query Expression will determine the manner in which the Sales Ratio Study will be run.



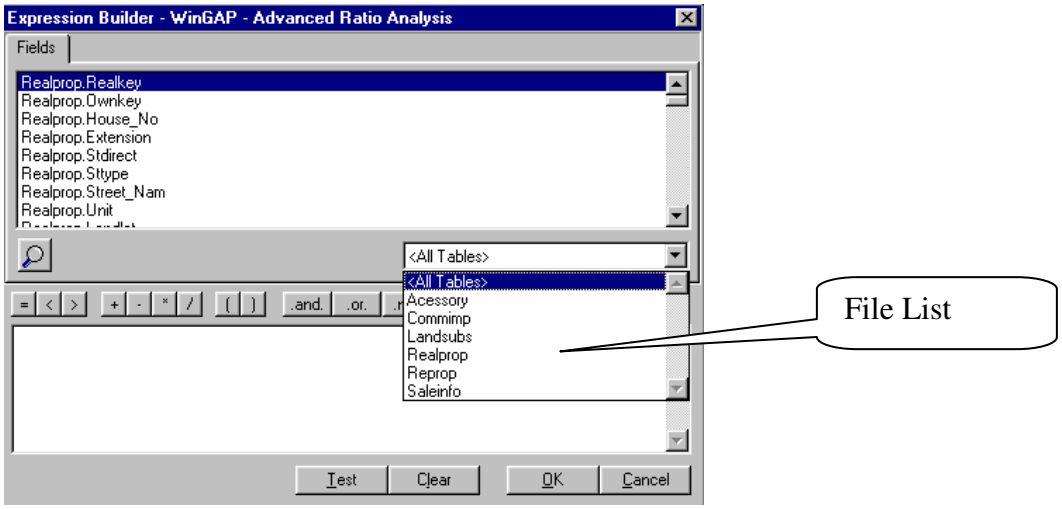
The Query Expression is constructed using at least one of six WinGAP database files, at least one of the data fields in one of the files, and at least one operator (explained below). Multiple files, fields, and operators can be used to construct more complex Query Expressions and produce more defined Sales Ratio Studies. All ratio studies use the Saleinfo database file, regardless of whether it is contained in the query or not, as it contains all of the sales applicable to a particular parcel. Most queries will link the Saleinfo file with at least one of the other five database files to qualify and further narrow the criteria for the ratio study.

In order to run ratio studies properly the user should have a basic understanding of the following:

1. what the purpose is of each of the six files used in running a Sales Ratio Study
2. what kind of data is contained in the fields found in each of the six files
3. which operators should be used to construct the query statement

A. The Six Sales Ratio Analysis Database Files

As seen below on the Expression Builder Form, six WinGAP Database files are used to run Sales Ratio Studies. The user can click on the combo box in the center of the Form to display the file list. These files are explained in detail below.



1. SALEINFO.DBF

SALEINFO.DBF is the primary database file used in running ratios and contains sales information pertaining to parcels that are entered into WinGAP. Data such as grantee, grantor, deed book and page, saleprice, sale class, sale strata, and sale reason code are contained in this file.

2. ACESSORY.DBF

All of the data about every accessory building in the county is contained in the ACESSORY.DBF file. Such information as length, width, square feet, grade, and accessory improvement value is stored here.

3. COMMIMP.DBF

The primary commercial improvement database, COMMIMP.DBF contains data for each commercial improvement such as digest class and strat, used as and built as codes, square footage, and total commercial improvement value.

4. LANDSUBS.DBF

Landsubs.dbf contains the land subrecords for all types of urban and rural land in WinGAP. Subrecord data such as front feet, acres, land type, subrecord influence, and subdivision code are contained in this file.

5. REALPROP.DBF

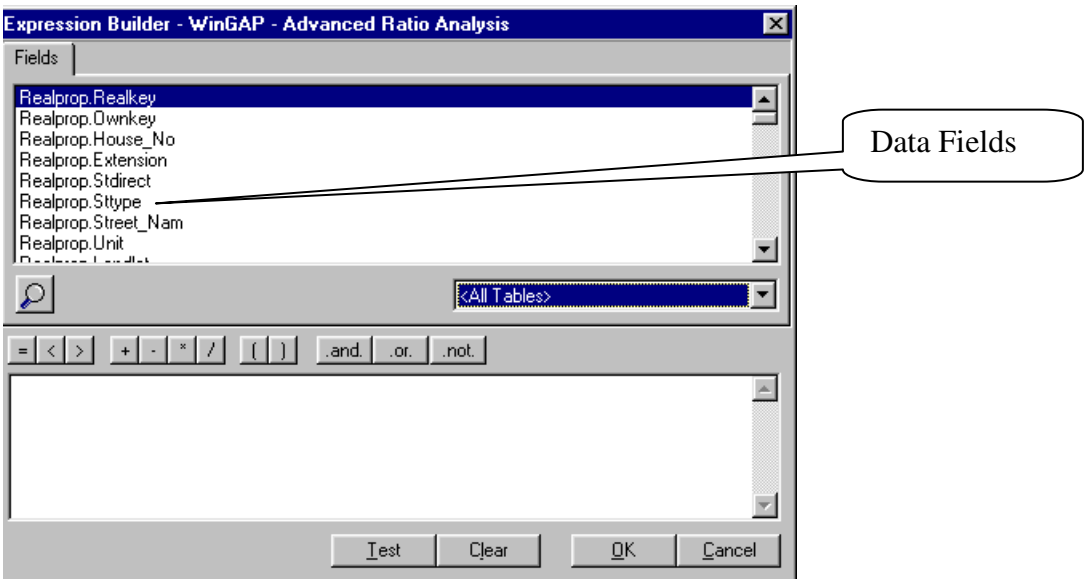
Every parcel entered in WinGAP will have a record in this file. This file contains the parcel number, total current and previous parcel value, digest classification and stratification, and taxing district, etc.

6. REPROP.DBF

The primary residential improvement database file, REPROP.DBF contains information such as exterior wall type, square feet, total heated area, grade, heating type, plumbing, and total improvement value.

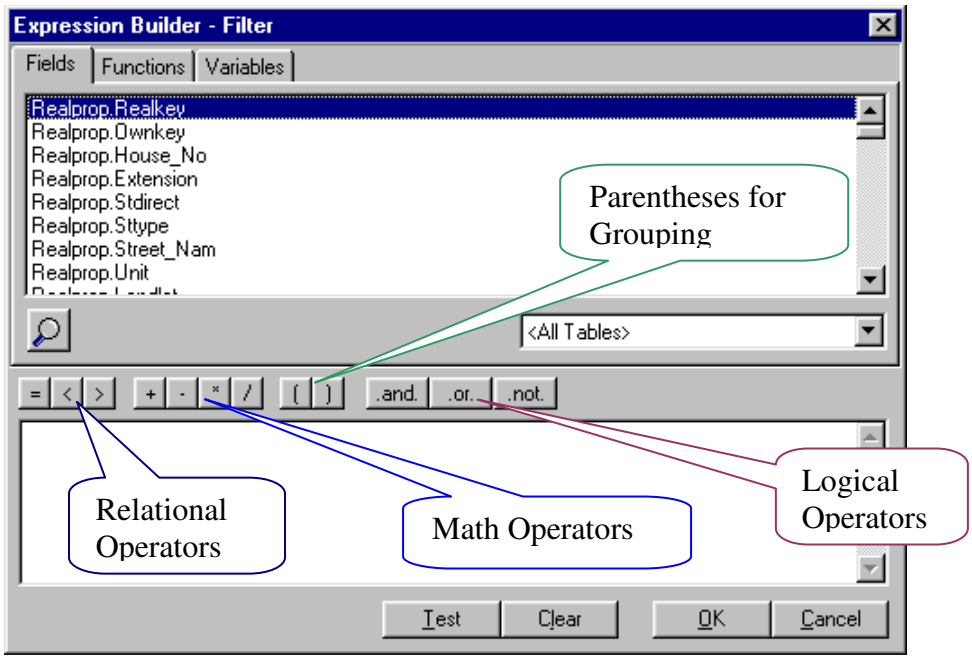
B. Data Fields

Each of the six database files used to run Sales Ratio Studies have a number of fields that contain specific kinds of data that can be used to qualify the Query Expression. The number, type, and purpose of each field varies from file to file. For instance, REALPROP.DBF would be used if the ratio study used parcel acreage as a qualifier; LANDSUBS.DBF would be used if land type was needed as a qualifier. REPROP.DBF would be used if grade or structure value for residential buildings was a qualifier; COMMIMP.DBF would be used if grade or structure value for commercial buildings was needed. On the Expression Builder Form, as seen on the next page, the field names are displayed in the top window on the Form, to the right of the file name, separated by a period.

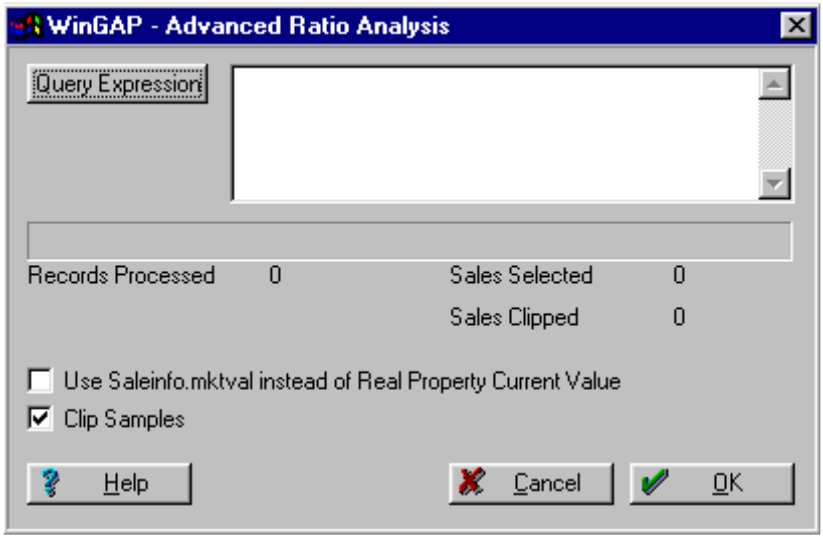


C. Operators

Operators, as shown on the Expression Builder Form, next page, are used to compare field values in database files with qualifying data **and** to link multiple expressions. Three types of operators are used in the Analysis module. **Relational** operators such as **=** (equal to), **>** (greater than), **<** (less than), and **<>** (not equal to) are used to compare a field value with the qualifying data. **Mathematical** operators such as + (plus), - (minus), * (multiply), and **/** (divide) are used to perform mathematical operations. When data in one file or more than one file is combined in a query statement they are linked by a **Logical** operator. The two logical operators are **AND** and **OR**. **AND** is used to join two or more logical expressions and generate a single result. For the result to be true, each of the logical expressions must be true. **OR** also joins two or more logical expressions, but only one of these must be true in order to obtain a single result. Also, parentheses are sometimes used to "group" expressions or parts of an expression.



As mentioned earlier, clicking on the **Statistics >> Sales Analysis >> Advanced Query** menu option produces the Advanced Ratio Analysis Form, below.



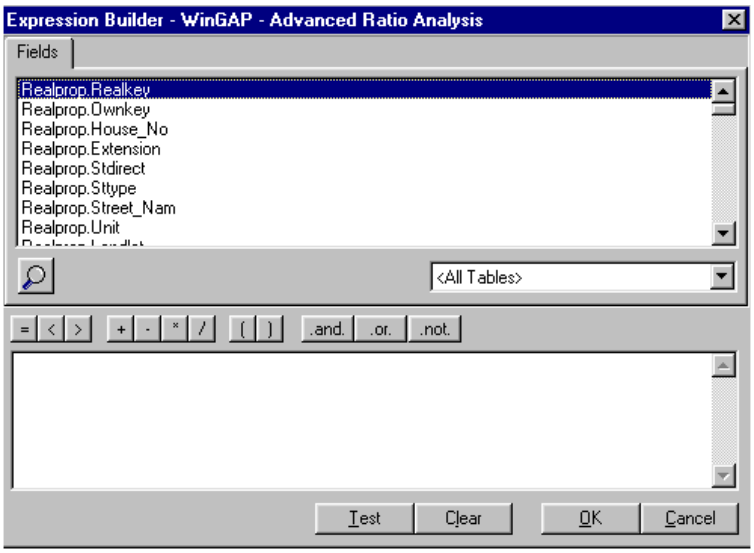
The Form contains a window in which the finished Query Expression will be displayed after it is constructed. Two checkboxes on the lower left of the Form allow the user to further define how the Sales Ratio Study is run. Placing a checkmark in the **Use Saleinfo.mktval instead of Real Property Current Value** checkbox allows the use of the Fair Market Value as entered on the Sales Information Form instead of the Current Value as calculated by WinGAP. The **Clip Samples** checkbox, which is checked by default, allows the exclusion of sales with ratios outside of a range of .10 to .70. Removing the checkmark means that all sales that meet the Query Expression conditions will be used, regardless of ratio.

When the user clicks on the **OK** Button, a bar graph will appear in the center of the form and the number of Records (parcels) Processed, the number of Sales Selected for the ratio study, and the number of Sales Clipped, or excluded, will be displayed, prior to the user being taken to the Sales Ratio Analysis Form. Before clicking the OK button, however, the user must first construct a Query Expression.

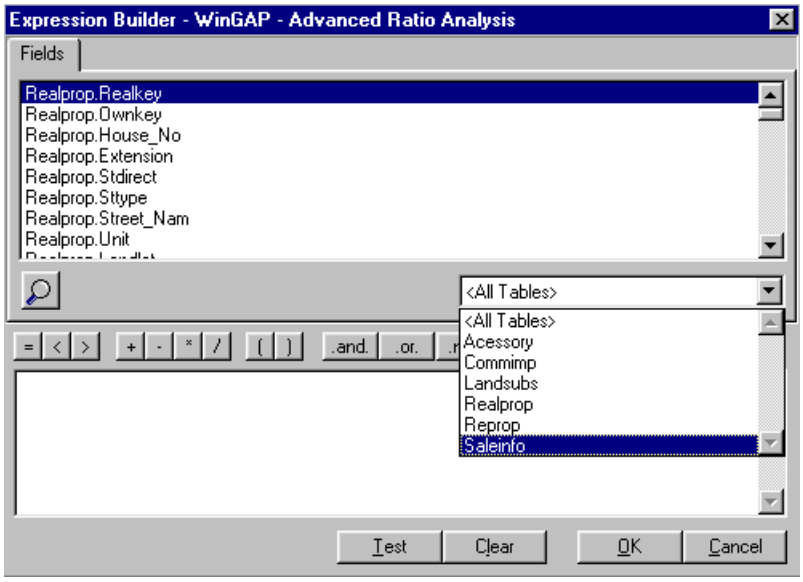
The instructions on the following pages will show the user how to construct several Query Expressions that can be used in the Assessors Office to analyze sales. A simple query will be looked at first, followed by more complex ones. The Advanced Query screens as they appear in WinGAP as the user builds the Query Expression will be shown for each example.

Example One: A study of all Residential Sales

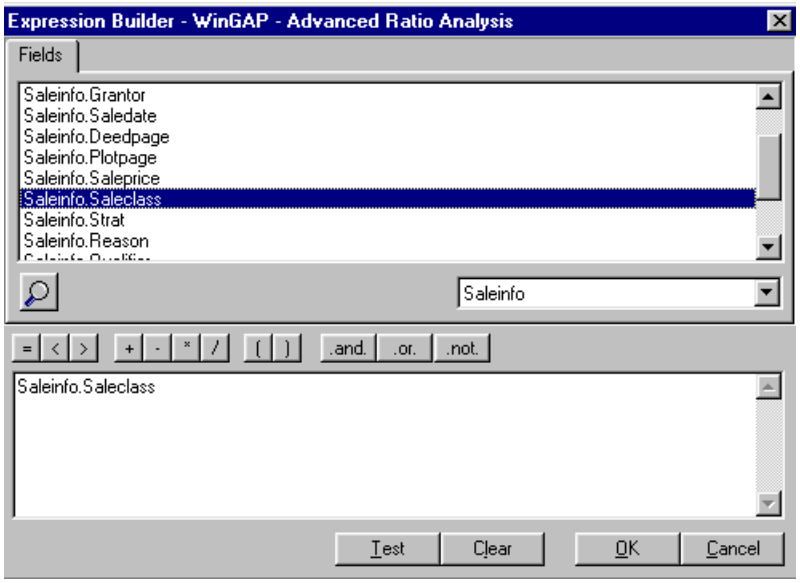
As mentioned earlier, the first step in running a Sales Ratio Study using the Advanced Query method is to build the Query Expression. To construct the Query Expression, the user must click the Query Expression Button on the top left of the Advanced Ratio Analysis Form, which produces the Expression Builder Form, below. **NOTE:** The speed of the Advanced Query is enhanced if Saleinfo is the first file chosen for selection criteria.



The top window of the Expression Builder Form contains the file and field names of the six WinGAP databases that are used in running sales ratios. Since the file/field listing can be somewhat long when all six files are displayed, the user can limit the list to one file by clicking on the <All Tables> combo box, next page, and selecting the desired file, which in this example is Saleinfo.

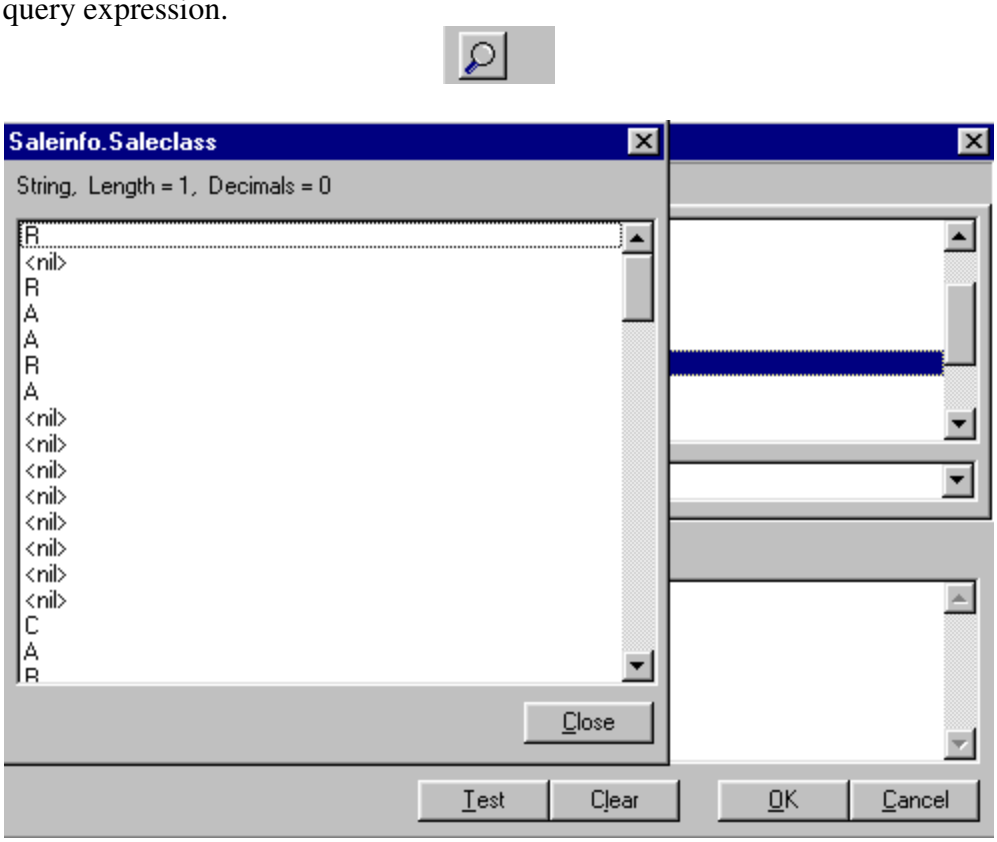


The Saleinfo database file is used in this example because the ratio study called for only Residential Sales, and the sales classification is contained in the Saleclass field within the Saleinfo database file. So the user should select the Saleinfo file in the combo box, and then double click on the Saleinfo.saleclass field in the top window of the Form to select this file and field and place it in the bottom window of the Expression Builder Form, as shown below.

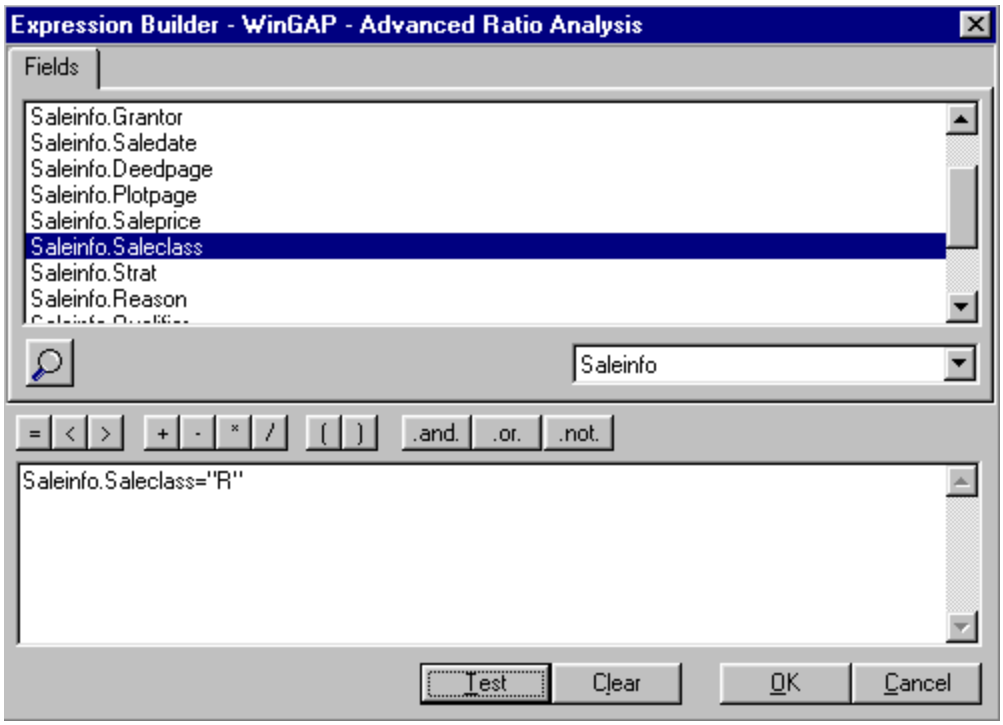


Once the File and field appear in the bottom window of the Expression Builder Form, the condition(s) for the ratio study are set. The condition in this example is for all Residential sales. The user should click the "=" button, then key an "R" (R is the Sales Classification for Residential Sales) to the right of the equal sign to set the condition. The " " are called delimiters and are used with character (also called "String") fields. When the user is not sure of the data type characteristics of the field they are about to use, the magnifying

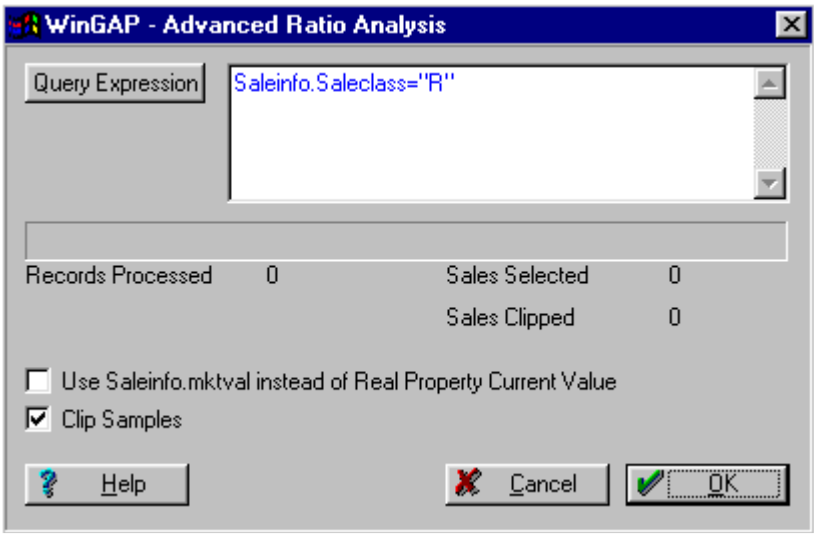
glass button, below, which is located to the left and below the top window on the Form, can be clicked to display additional information about the field, in this case for the Saleinfo.Saleclass field, as seen below. The additional information indicates the Saleclass field is a string (character) field with a width of 1 (one), and also shows that the character data is in capital letters, such as R, A, or C, meaning that it has to be keyed in this manner in the query expression.



Once the Query Expression is built, it will appear on the Expression Builder Form as seen on the next page.

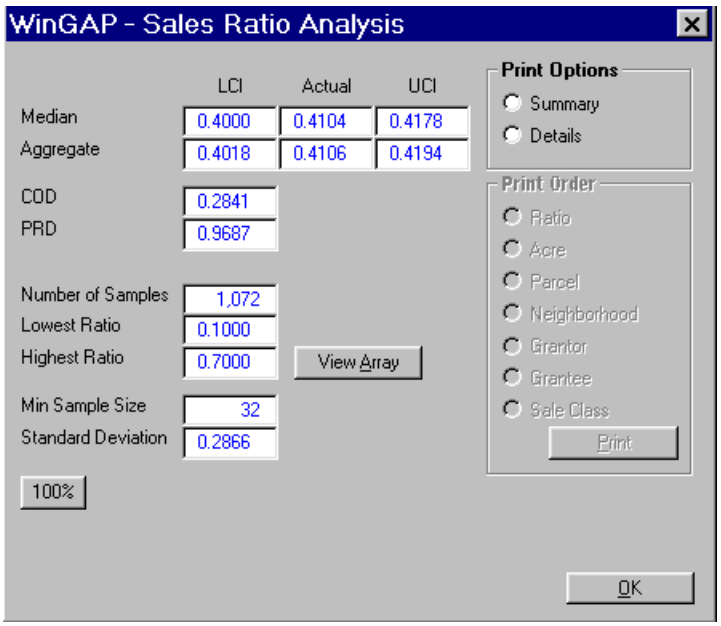


The Test Button should be clicked to "test" the Query Expression. If the Query Expression is valid, the OK button on the Expression Builder Form is clicked to return to the Advanced Ratio Analysis Form, as seen below. If the user receives an error message after clicking the Test Button, the Query Expression must be corrected and again tested before leaving the Expression Builder Form and running the Sales Ratio Study.



The Query Expression that was just created will appear in blue in the window on the Advanced Ratio Analysis Form. **NOTE: Even though the user has access to the text in the box to the right of the Query Expression button, the expression should only be modified after clicking the button, Query Expression. Modifications made in the**

box above will produce erroneous results. The user can now click the OK Button to run the Sales Ratio Study for all Residential Sales. Once the sales are analyzed and the sales ratios calculated, the Sales Ratio Analysis Form will appear, similar to the one below.

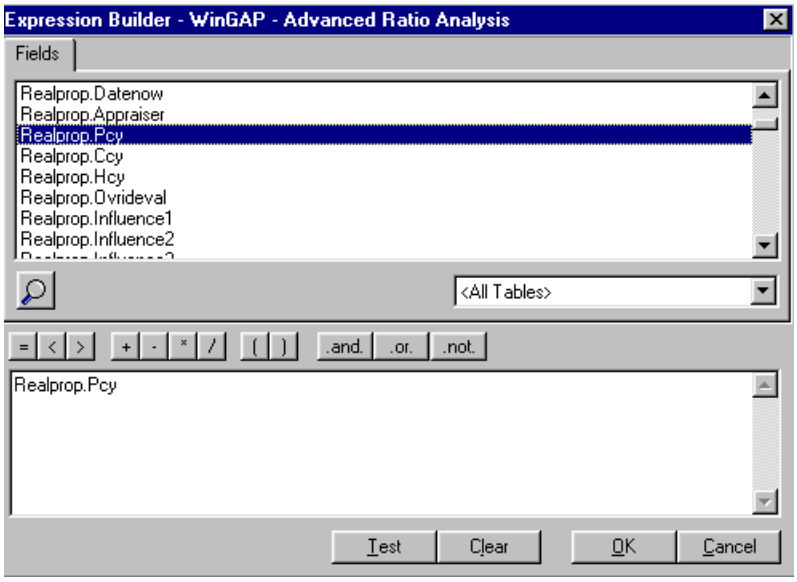


The Sales Ratio Analysis Form will display the sales ratios and other statistics and present the user with several options for printing the Ratio Study. The user can also look at a list of the sales that met the selection criteria and edit these sales if needed. The Sales Ratio Analysis Form was discussed under Basic Selection, earlier in this manual, and the user can refer to those pages for more information if desired.

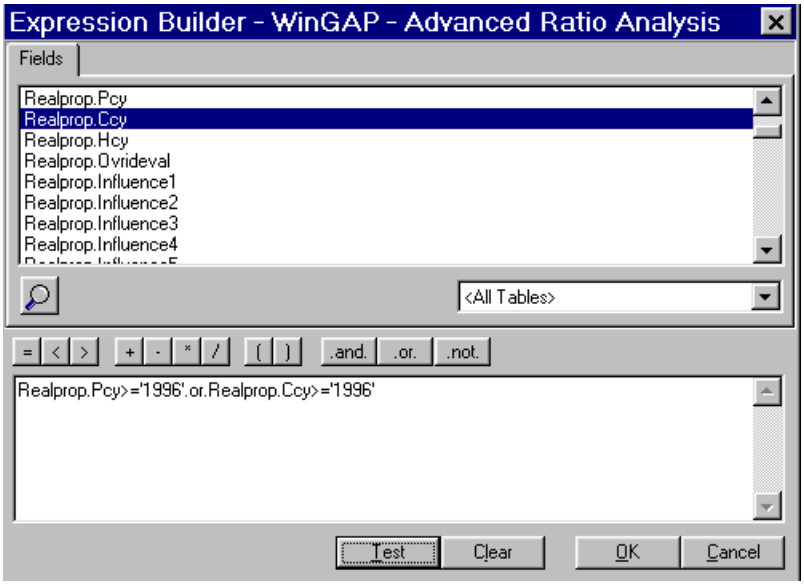
Example Two: a study of all sales for parcels that are under a Conservation Use or Preferential Assessment Covenant.

Parcels that are under a Conservation Use or Preferential Assessment covenant will have a beginning covenant year keyed in either the Pref YR field or the CUV YR field on the Real Property General Information Form. These fields are found in the Realprop database file. To run a Sales Ratio Study for parcels that are under currently under a covenant, and the appraisal year is 2006, the date keyed in either the Pref YR or CUV YR field needs to be no more than 10 years PRIOR to the current appraisal year (2006), which would be the year 1997. And to use both that year and all years after 1997, the ">=" (greater than or equal to) operator should be used. The logical "or" operator will also be used in the expression to link the Pcy and Ccy fields. As previously mentioned, the speed of the process is greatly enhanced if a criteria from Saleinfo is used. In situations where Saleinfo data is not critical to the results of the query, the user can use a criteria as basic as year(saleinfo.saledate) > 1800.

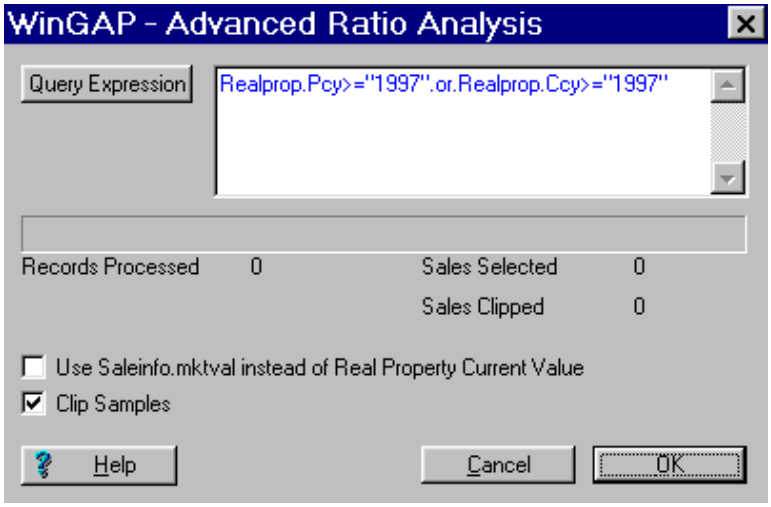
Once on the Expression Builder Form, the user should locate the Realprop database, and then the field that contains the Preferential Assessment Year, which is Pcy, and double click on it as shown below.



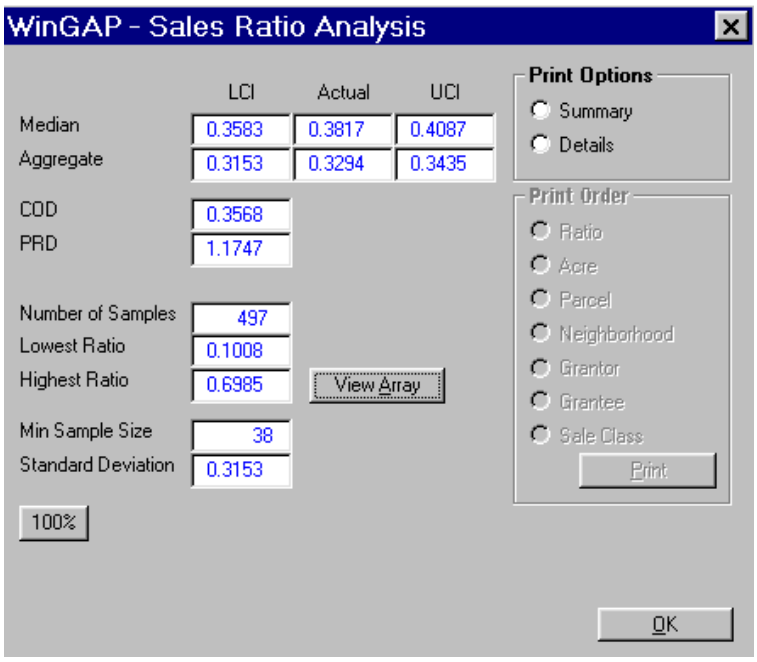
The user should click the ">" button, then the "=" button, and then key "1997" to the right of the greater than sign to set the condition. The "1997" is delimited because the PCY field in Realprop is a character field. Next, the condition must also be set for those parcels under Conservation Use. The OR operator is used to link the Preferential and Conservation Use year conditions, as either one can be true for this example. After clicking the OR operator, the user should double click on the Ccy field, then the greater than button, then the "=" button, and then key "1997" again. When the user has finished constructing the Query Expression, it should appear similar to the example shown below.



The Test Button should be clicked to "test" the Query Expression. If the Query Expression is valid, the OK button is clicked to return to the Advanced Ratio Analysis Form, below, where the Query Expression will appear in the window on the Form.



The user can now click the OK Button to run the Sales Ratios Study for all sales for parcels under a Preferential or Conservation Use covenant. Once the sales are analyzed and the sales ratios calculated, the Sales Ratio Analysis Form will appear, similar to the one below.



The Sales Ratio Analysis Form will display the sales ratios and other statistics and present the user with several options for printing the Ratio Study. The user can also look at a list of the sales that met the selection criteria and edit these sales if needed. The Sales

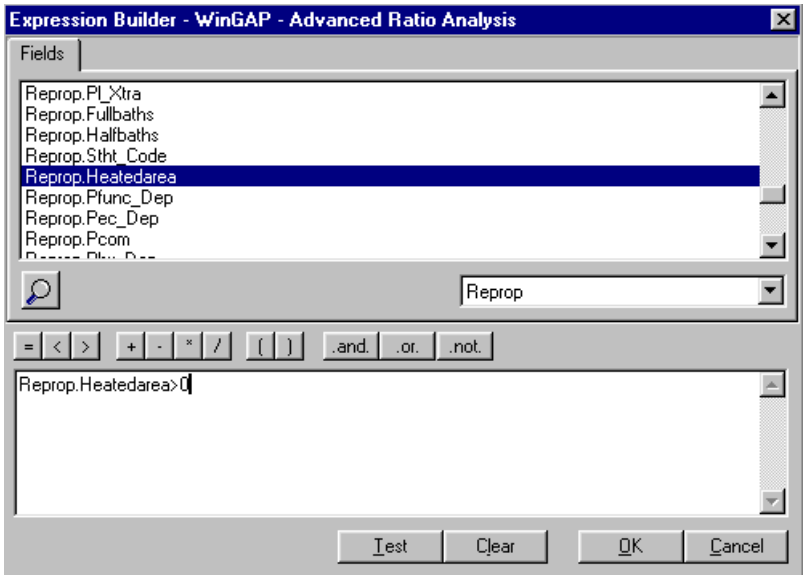
Ratio Analysis Form was discussed under Basic Selection, earlier in this manual, and the user can refer to those pages for more information if desired.

Example Three: a study of all sales for houses that have a square foot value less than $30 / Square Foot.

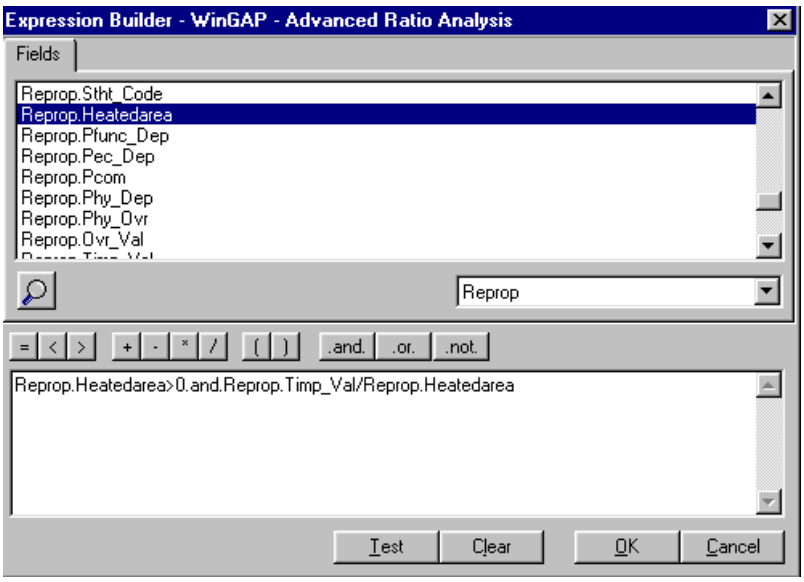
Data on houses in WinGAP is found in the Reprop database file. The $ / square foot value of a house is calculated by taking the calculated value of the house, found in the Timp_val field, and dividing this value by the square footage of the house, found in the heatedarea field. The user will need to employ four operators in this Query Expression:

1. the relational ">" (greater than) operator;
2. the logical "and" operator;
3. the mathematical "/" (divide) operator; and
4. the relational "<" (less than) operator.

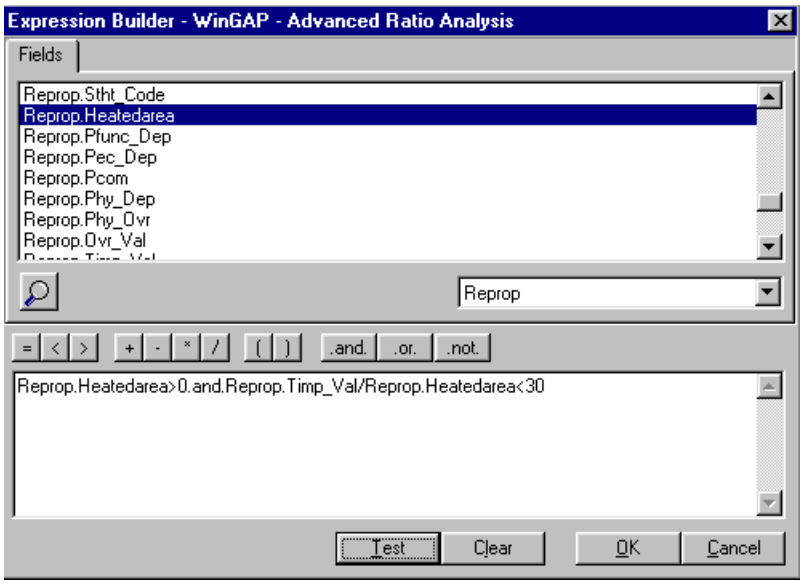
Once on the Expression Builder Form, the user should locate the Reprop database, and then the field that contains the square footage of the house, which is Heatedarea, and double click on this field to place it in the lower window on the Expression Builder Form. Since division by zero is not allowed in any Query Expression, a condition must first be set to prevent the Query Expression from using any Heatedarea values of zero. This is done by clicking the ">" (greater than) operator and placing it after the Heatedarea field in the expression, followed by a "0" (zero), as shown below.



This condition must now be linked with the expression that will produce only those houses with a $ / square foot value less than $30. The logical "and" operator is used to link the expressions, followed by the Timp_val / Heatedarea calculation, as shown on the next page.

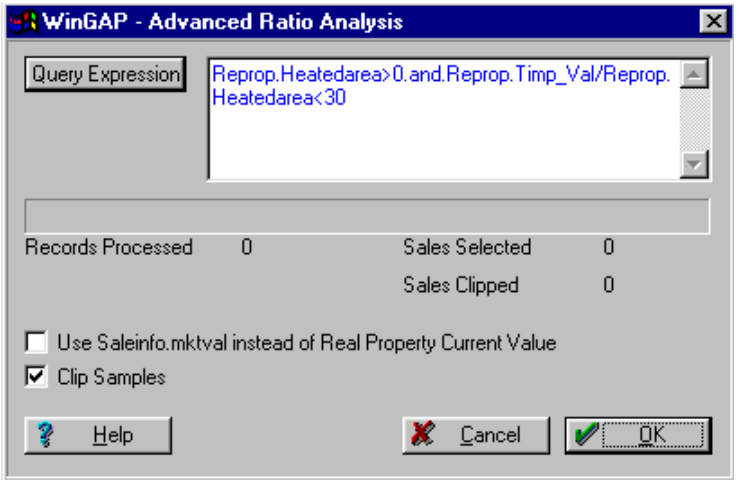


The final step in building the expression is to limit it to those houses that have a value under $30 per square foot. This is done by keying the less than operator ("<"), then keying 30 after the less than operator. When the user has finished constructing the Query Expression, it should appear similar to the example shown below.

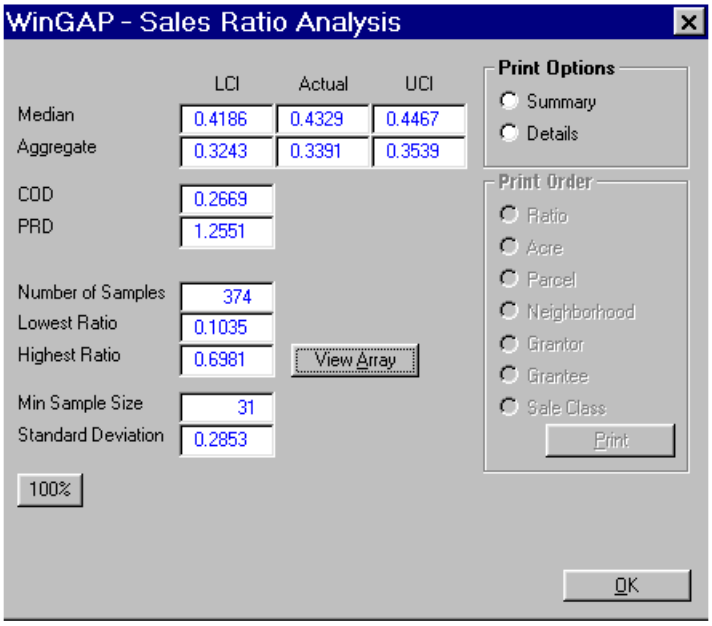


(As previously mentioned, the speed of the process is greatly enhanced if a criteria from Saleinfo is used. In situations where Saleinfo data is not critical to the results of the query, the user can use a criteria as basic as year(saleinfo.saledate) > 1800.)

The Test Button should be clicked to "test" the Query Expression. If the Query Expression is valid, the OK button is clicked to return to the Advanced Ratio Analysis Form, where the Query Expression will appear in the window on the Form, below.



The user can now click the OK Button to run the Sales Ratios Study for all sales for houses that have a square foot value less than $30 per square foot. Once the sales are analyzed and the sales ratios calculated, the Sales Ratio Analysis Form will appear, similar to the one below.

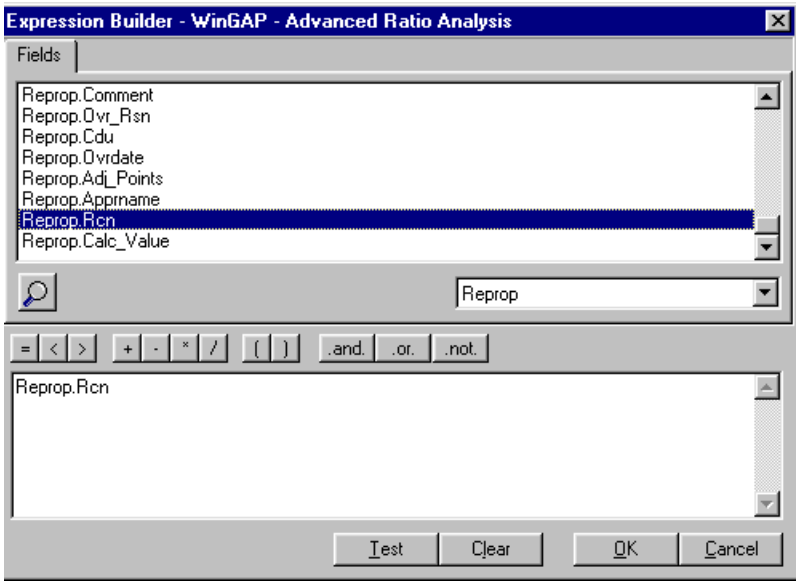


The Sales Ratio Analysis Form will display the sales ratios and other statistics and present the user with several options for printing the Ratio Study. The user can also look at a list of the sales that met the selection criteria and edit these sales if needed. The Sales Ratio Analysis Form was discussed under Basic Selection, earlier in this manual, and the user can refer to those pages for more information if desired.

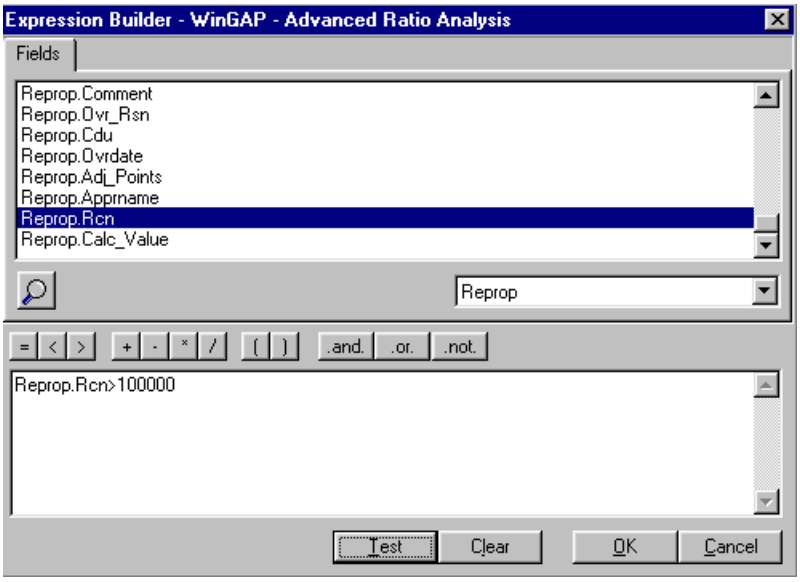
Example Four: a study of all sales for houses that have a replacement cost new value greater than 100,000.

Since this example uses house data, the Reprop database file will again be used. The replacement cost new value of a house is found in the RCN field. (NOTE: The County MUST have run Reappraise for Real Property at least once in order for this field to be populated with values). The user will need to employ just one operator, the relational ">" (greater than) operator, in this Query Expression.

Once on the Expression Builder Form, the user should first locate the Reprop database, and then the RCN field, and double click on it as shown below.

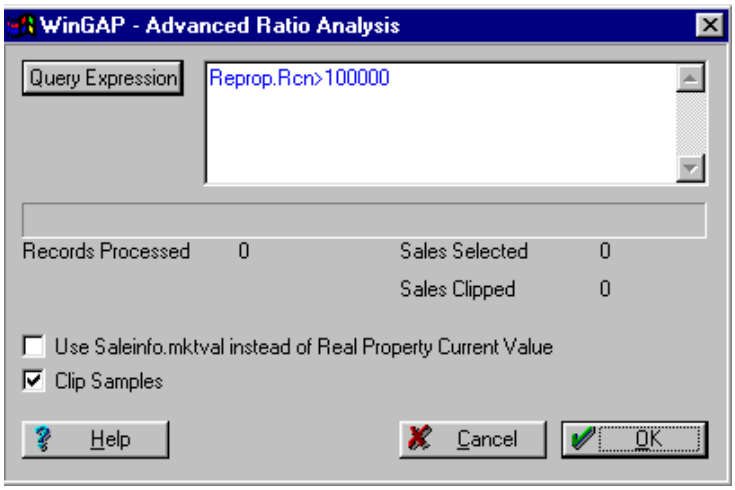


The sales ratio study example was for sales for all houses with a RCN value greater than $100,000. The user should key the greater than sign (">"), then key 100000 after the greater than operator. When the user has finished constructing the Query Expression, it should appear similar to the example shown on the next page.

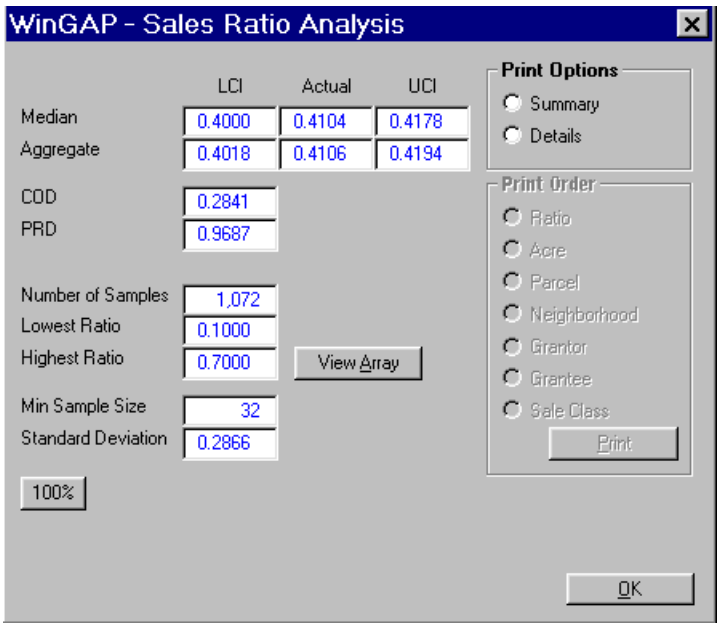


(As previously mentioned, the speed of the process is greatly enhanced if a criteria from Saleinfo is used. In situations where Saleinfo data is not critical to the results of the query, the user can use a criteria as basic as year(saleinfo.saledate) > 1800.)

The Test Button should be clicked to "test" the Query Expression. If the Query Expression is valid, the OK button is clicked to return to the Advanced Ratio Analysis Form, where the Query Expression will appear in the window on the Form, as shown below.



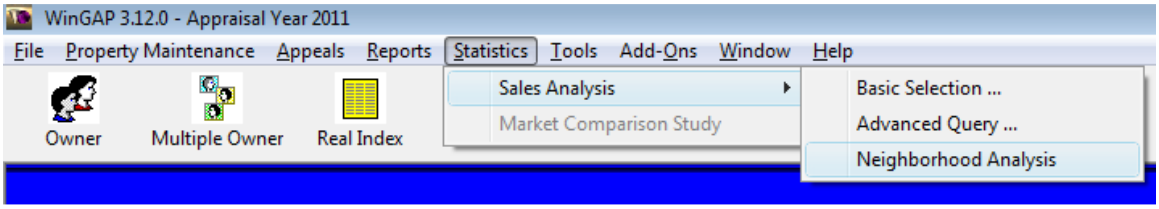
The user can now click the OK Button to run the Sales Ratios Study for all sales for houses with a replacement cost new greater than $100,000. Once the sales are analyzed and the sales ratios calculated, the Sales Ratio Analysis Form will appear, similar to the one on the next page.



The Sales Ratio Analysis Form will display the sales ratios and other statistics and present the user with several options for printing the Ratio Study. The user can also look at a list of the sales that met the selection criteria and edit these sales if needed. The Sales Ratio Analysis Form was discussed under Basic Selection, earlier in this manual, and the user can refer to those pages for more information if desired.

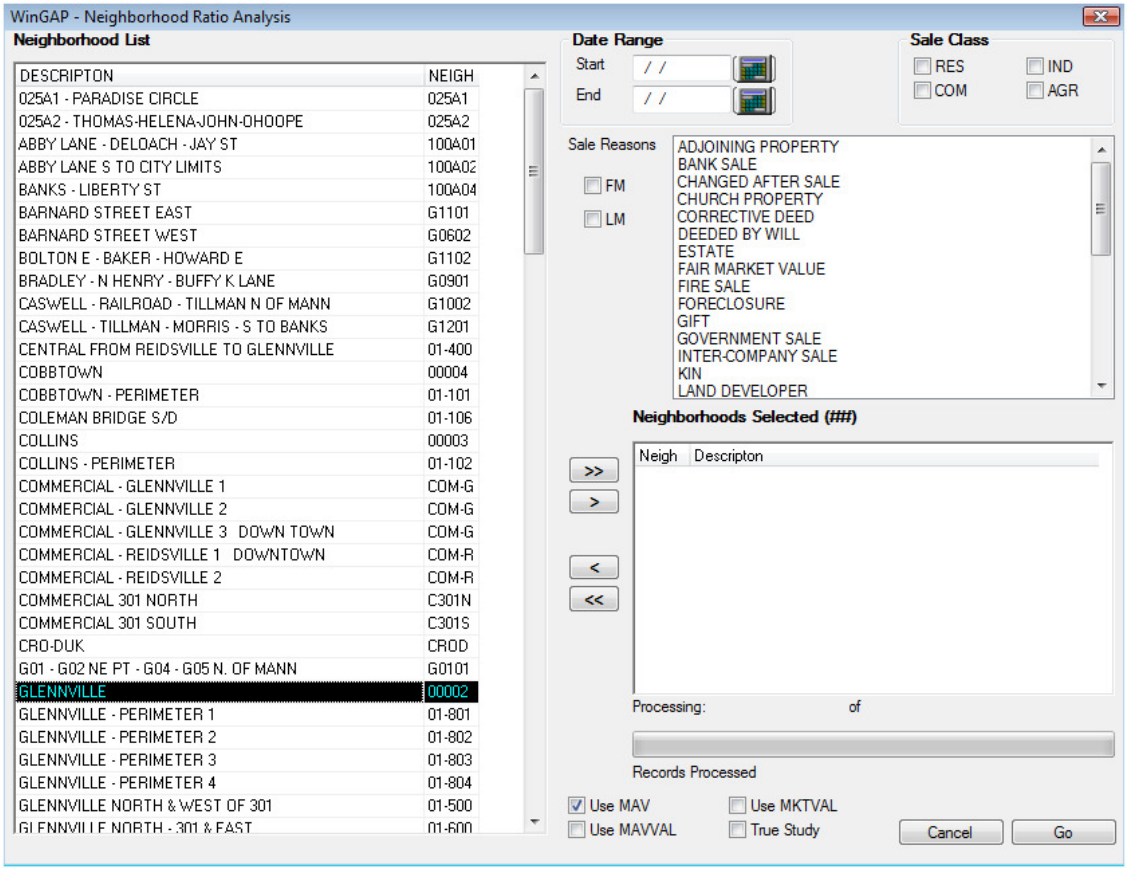
Neighborhood Analysis

The Neighborhood Analysis option on the Sales Analysis Menu, below, provides a tool that the Assessors' Office can utilize in the generation of ratio studies based on Neighborhoods



NOTE: For Neighborhood Analysis to function properly, the County must set up Neighborhoods in **Tools >> Schedules / Tables > Neighborhoods**.

Clicking on this option will produce the Neighborhood Ratio Analysis Form, below.



Neighborhood List Box

The left side of the Form contains a list box of all the Neighborhoods in the County, arranged in alphabetical (descending) order. The user can move around the list box to select Neighborhoods for inclusion in the Ratio Study by using the arrow keys, the page up and down keys, and the home and end keys on the keyboard. The user can also press the first letter in the name of a Neighborhood and go directly to the first Neighborhood that begins with that letter. The mouse can also be used to move around in the list box by clicking on the "thumb" in the vertical scroll bar and dragging it up or down.

Sales Criteria

Neighborhood Ratio Studies are run based upon a more limited set of Sales Criteria than Ratio Studies that are run using either the Basic Selection or Advanced Query methods. The fields on the Form use the information keyed on the Sales Form when adding sales to Real Property.

Date Range fields

- Start: The Start field is where the Starting Date for sales to be used in the Ratio Study is keyed. The date keyed in this field is inclusive. For example, if the user wants a Study of all sales after January 1, 2002, then 01/02/2002 would be keyed in this field. The Start date field should be left blank if it is not to be used as a criteria in the Ratio Study.
- End: The End field is where the Ending Date for sales to be used in the Ratio Study is keyed in the same manner as the Start date. Like the Start date, the date keyed in the End date field is inclusive. The End date field should be left blank if it is not to be used as a criteria in the Ratio Study.

Sale Class fields

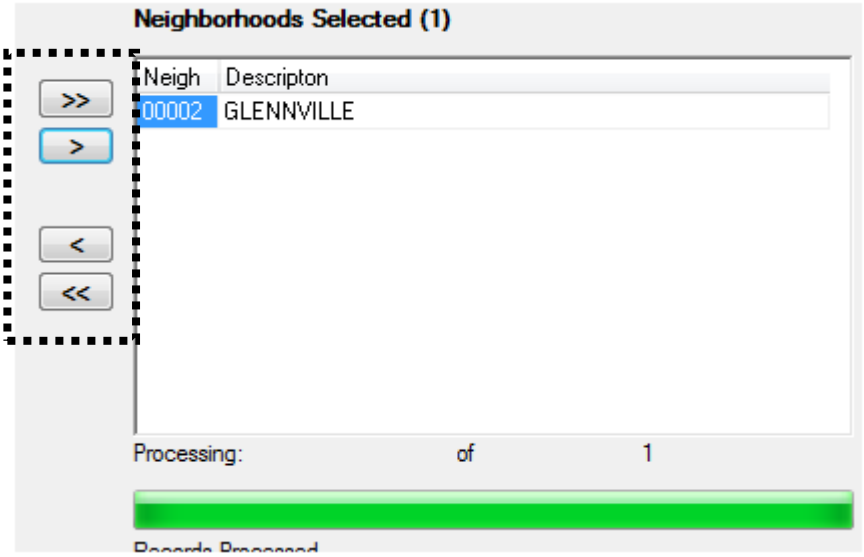
- Four checkboxes are available where the Sales Classification of the sale can be selected to further qualify the Ratio Study. Any or all of the checkboxes can be selected. If all of the Class checkboxes are left blank, the Sales Class will be ignored in the selection of sales.

Sales Reason fields

- Two checkboxes and a combo box are available to set criteria for the Sale Reasons to be used for the Ratio Study. If only the **FM** (Fair Market) checkbox is checked, and the combo box left blank, only sales with a Sales Reason of Fair Market will be used. If only the **LM** (Land Market) checkbox is checked, and the combo box left blank, only sales with a Sales Reason of Land Market will be used. If both the FM and LM checkboxes are checked, and the combo box left blank, only sales with a Sales Reason of Fair Market or Land Market will be used. The FM and/or LM checkboxes can also be used with any of the Sale Reasons in the combo box to run a Ratio Study. Finally, the FM and LM checkboxes can be left blank and a specific reason in the Sales Reason combo box can be used to run a Ratio Study for a specific type of Sale Reason.

Neighborhoods Selected List Box

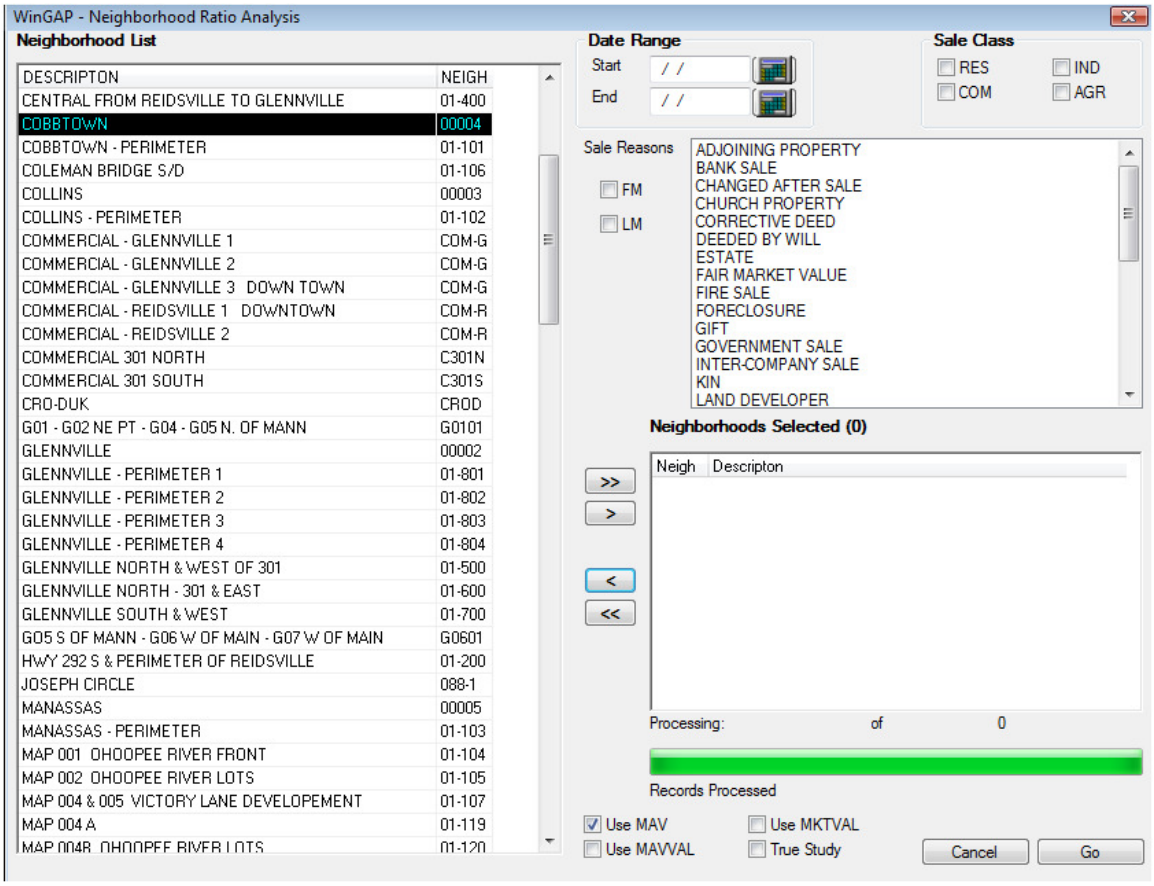
Beneath the Sales Reason section of the Form is a list box that will display all of the Neighborhoods selected for the Ratio Study. Neighborhoods are placed in the list box by using the four arrow buttons located to the left of the Neighborhoods Selected list box, as seen on the next page.



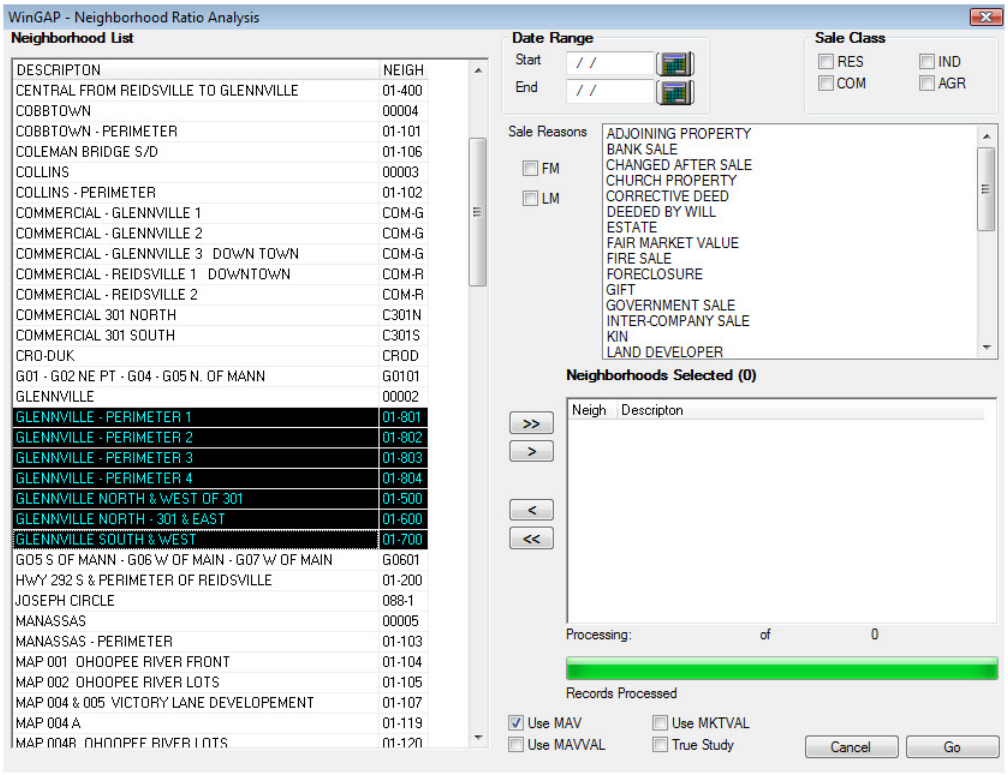
The top button, with two arrows on it pointing to the right, will place all of the Neighborhoods in the Neighborhood list box on the left side of the Form into the Neighborhoods Selected list box. The next button, with one arrow pointing to the right, will place any selected Neighborhoods from the Neighborhood list box on the left of the Form into the Neighborhoods Selected list box. The third button, with one arrow pointing to the left, will remove any selected Neighborhoods from the Neighborhoods Selected list box on the right side of the Form. The bottom button, with two arrows in it pointing to the left, will remove all of the Neighborhoods in the Neighborhood list in the Neighborhoods Selected list box.

Selecting Neighborhoods

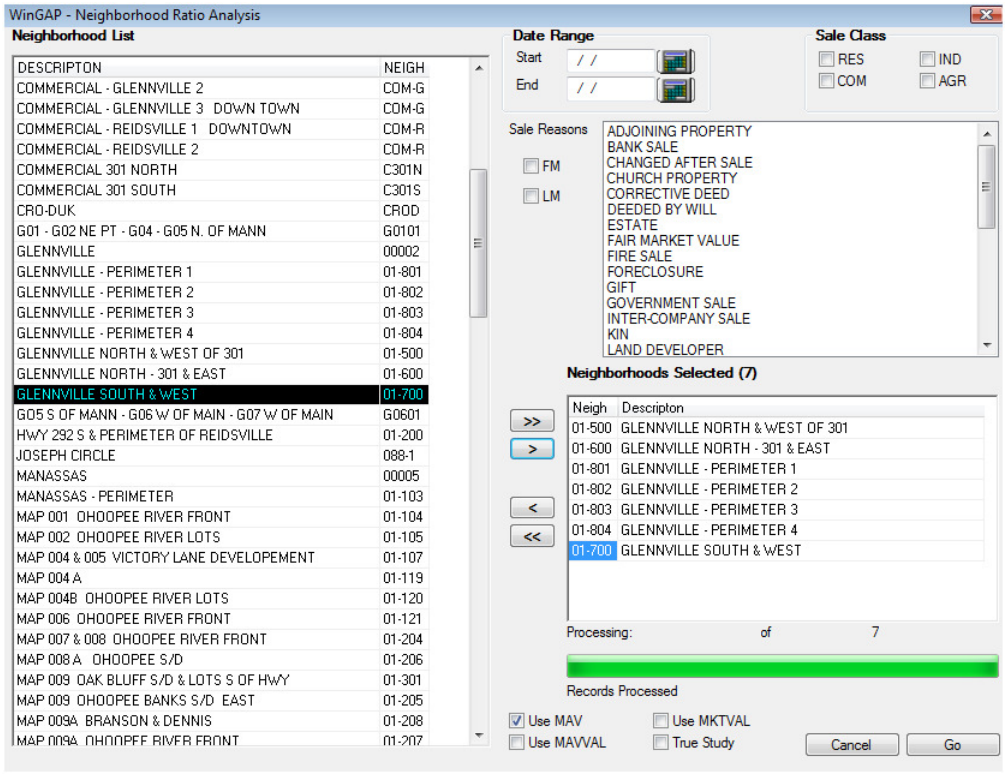
One Neighborhood can be selected for inclusion in the Ratio Study by clicking on the desired item in the Neighborhood List Box, as seen on the next page.



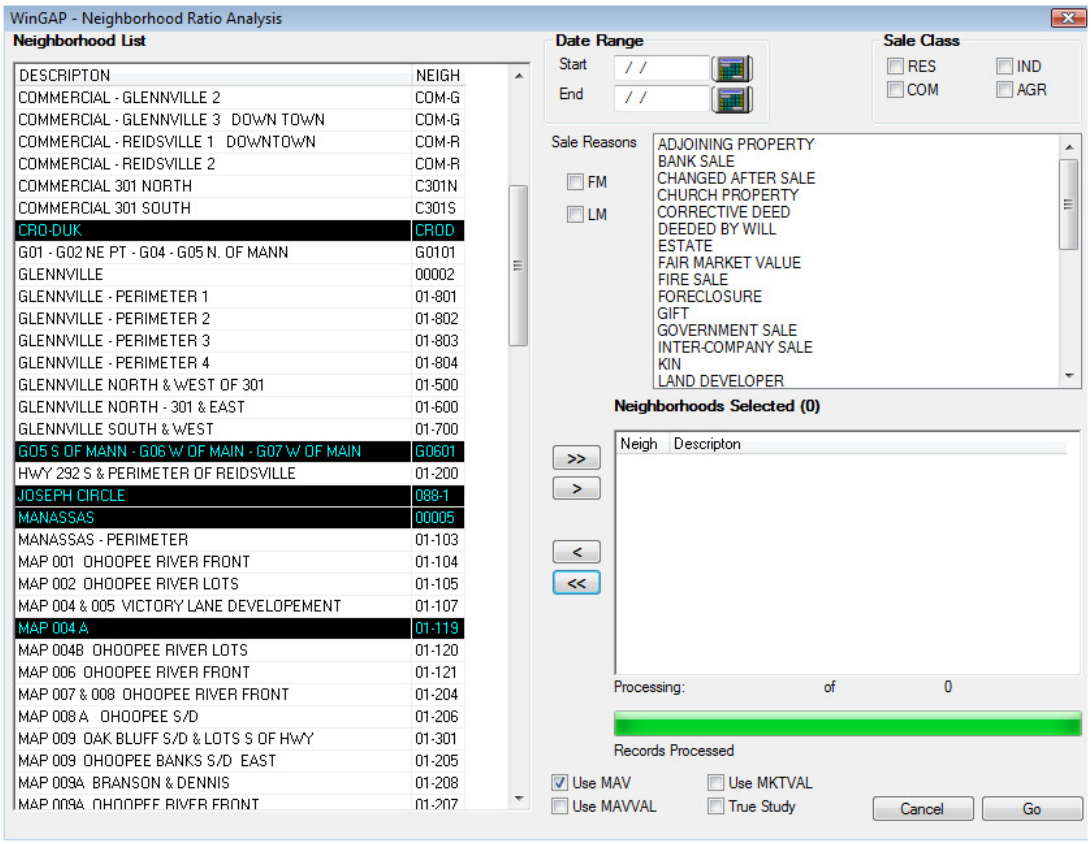
A range of Neighborhoods can be selected for inclusion in the Ratio Study by clicking on the first item in the desired range, holding the Shift key down, and then clicking on the last item in the range. An example of a range of Neighborhoods selected for a Ratio Study appears on the next page.



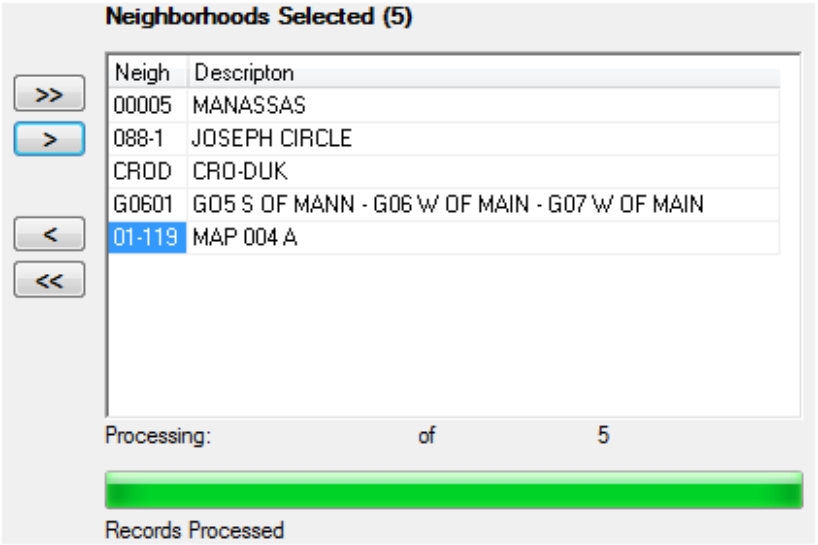
The Button with one arrow pointing to the right would be clicked to send these Neighborhoods to the Neighborhoods Selected list box, as seen below.



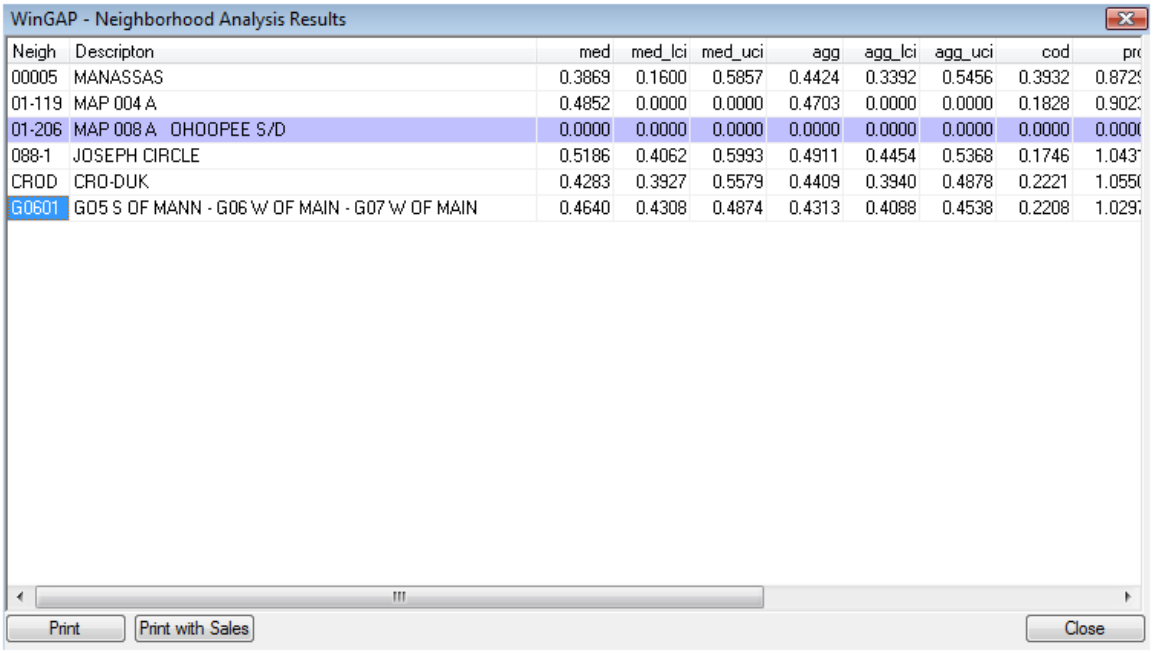
If the user wishes to select various, random, Neighborhoods, these can be selected for printing by clicking on the first item, holding the Ctrl key down, and then clicking on each of the other desired items. An example of various Neighborhoods selected for a Ratio Study appears below.



Again, clicking the Button with one arrow pointing to the right would send these Neighborhoods to the Neighborhoods Selected list box, as seen below.



Once all of the Neighborhoods to be included in the Ratio Study have been selected, and the Starting and Ending Sales Dates, Sales Classes, and Sales Reasons have been selected on the Analysis form, the Go Button on the lower right of the Neighborhood Ratio Analysis form should be clicked. After the records are processed, the Neighborhood Analysis Results form will appear, as seen below.



The Neighborhoods will be listed in Neighborhood Code order on the Results form, and Neighborhoods that have no Sales for the criteria entered will be highlighted in BLUE.

Listed left to right on Results Form are the following:

- The **Neighborhood Code**, as defined by WinGAP for that Neighborhood.
- The **Neighborhood Description**, as entered by the County in the Neighborhood Schedule.
- The **Median Actual Ratio**. The Median Actual Ratio is a measure of central tendency that indicates the midpoint of the array of the sales ratios. The Median Ratio is the statistic used to determine the level of assessment for the study.
- The **Median Lower Confidence Interval**. The Median Lower Confidence Interval is used to determine digest acceptance if the Median Actual Ratio is less than .36.

- The **Median Upper Confidence Interval**. The Median Upper Confidence Interval is used to determine digest acceptance if the Median Actual Ratio is more than .44.

- The **Aggregate Actual Ratio**. The Aggregate Actual Ratio is the weighted average of the sales. It is calculated by dividing the sum of the assessments by the sum of the sales prices.

- The **Aggregate Lower Confidence Interval**. If the PRD(Price Related Differential, explained below) is outside of acceptable ranges and the Aggregate Actual Ratio is used to determine the assessment level, the Aggregate Lower Confidence Interval must fall within a ratio range of .36 to .44, unless the Aggregate Upper Confidence Interval (see below) is within this same range.

- The **Aggregate Upper Confidence Interval**. If the PRD is outside of acceptable ranges and the Aggregate Actual Ratio is used to determine the assessment level, the Aggregate UCI (Upper Confidence Interval) Ratio must fall within a ratio range of .36 to .44 to allow for assessment level acceptance.

The table below provides an illustration of the use of the UCI and LCI.

LCI	AGG	UCI	
32	34	36	Pass (UCI falls within (overlaps) acceptable range)
28	30	32	Fails
26	32	38	Pass (UCI falls within (overlaps) acceptable range)

- The **Coefficient of Dispersion**. The COD, or Coefficient of Dispersion, measures the degree of uniformity in the study. The COD is calculated by first determining the absolute deviation from the median for each sale (Ratio-Median). The average of the deviations is then calculated. The average deviation is then divided by the median ratio to produce the COD. The COD should be less than .15 for residential property and less than .20 for agricultural, commercial, and industrial properties.

- The **Price Related Differential**. The PRD, or Price Related Differential, is used to measure assessment bias in a ratio study. The PRD should fall between .95 and 1.10. It is calculated by dividing the mean ratio by the aggregate ratio. If the PRD is greater than 1.00, the lower priced properties generally have higher ratios than the higher priced properties. The study is exhibiting regressivity. If the PRD is less than 1.00, the higher priced properties are overvalued compared to the lower priced properties. The study exhibits progressivity.

- The **Number of Samples**. The number of sales that are included in the Ratio Study for that Neighborhood.

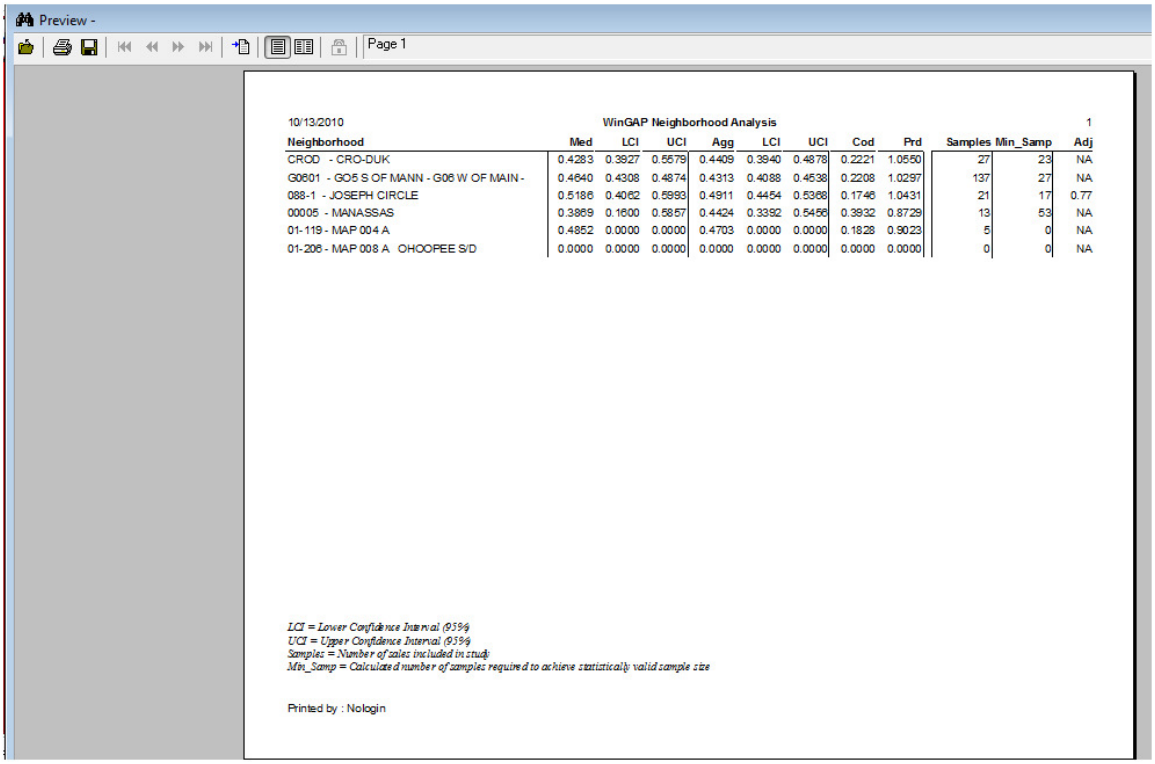
- The **Lowest Ratio**. The Lowest Ratio of any sale that meets the selection criteria and is used in the Ratio Study.

- The **Highest Ratio**. The Highest Ratio of any sale that meets the selection criteria and is used in the Ratio Study.
- The **Minimum Sample Size**. The smallest number of samples in a ratio study that will constitute a valid ratio study. The Min Sample Size is a function of the uniformity in the ratio study. A ratio study with greater uniformity has a lower Minimum Sample Size.
- The **Standard Deviation**. The basic numeric measure of the extent of variation of the sample around the center (measure of central tendency).

- The **Neighborhood Adjustment Factor**. The Neighborhood Adjustment Factor for that Neighborhood, as entered by the County in the Neighborhood Schedule.

Print Button

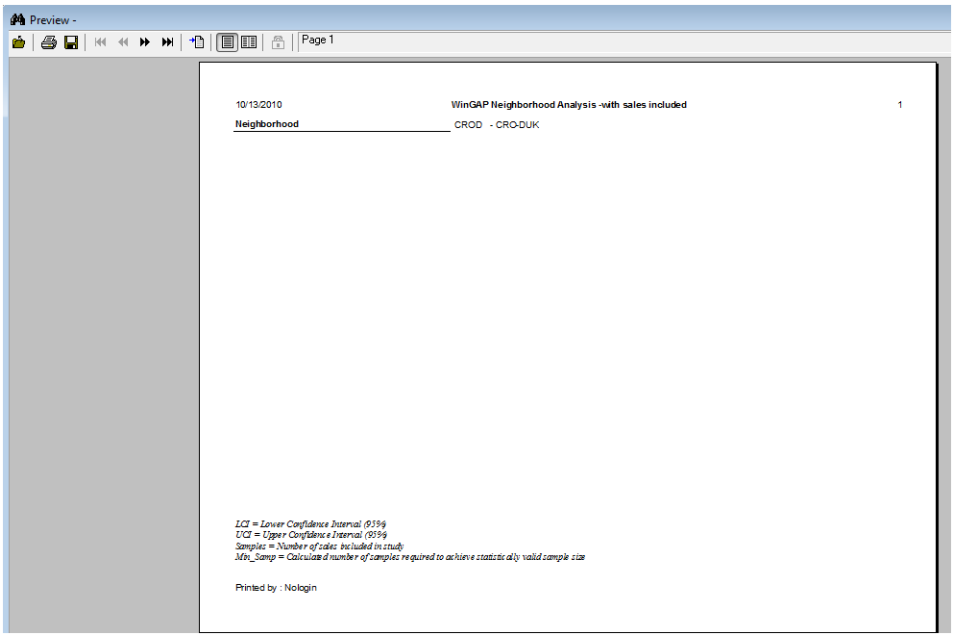
The **Print Button** on the lower left of the Results form can be clicked to display a Print Preview of the Ratio Study, as seen below.



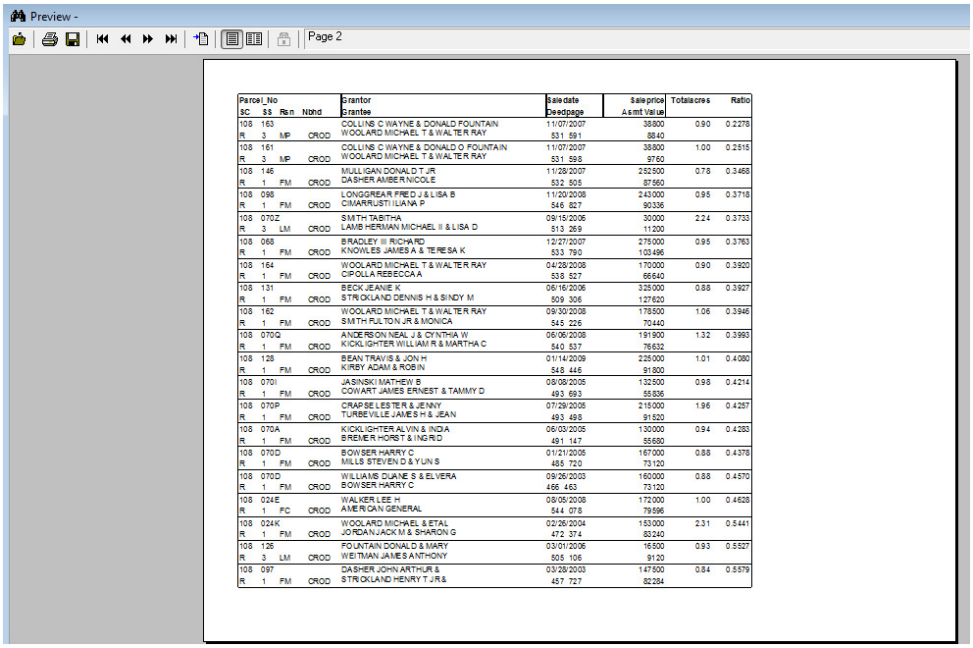
Print With Sales Button

The **Print With Sales** Button, also on the lower left of the Results form, can be clicked to display a Print Preview of the Neighborhood Ratio Study, with sales, as seen below.

The first page of the Sales Included report shows the Neighborhood name for the first Neighborhood.

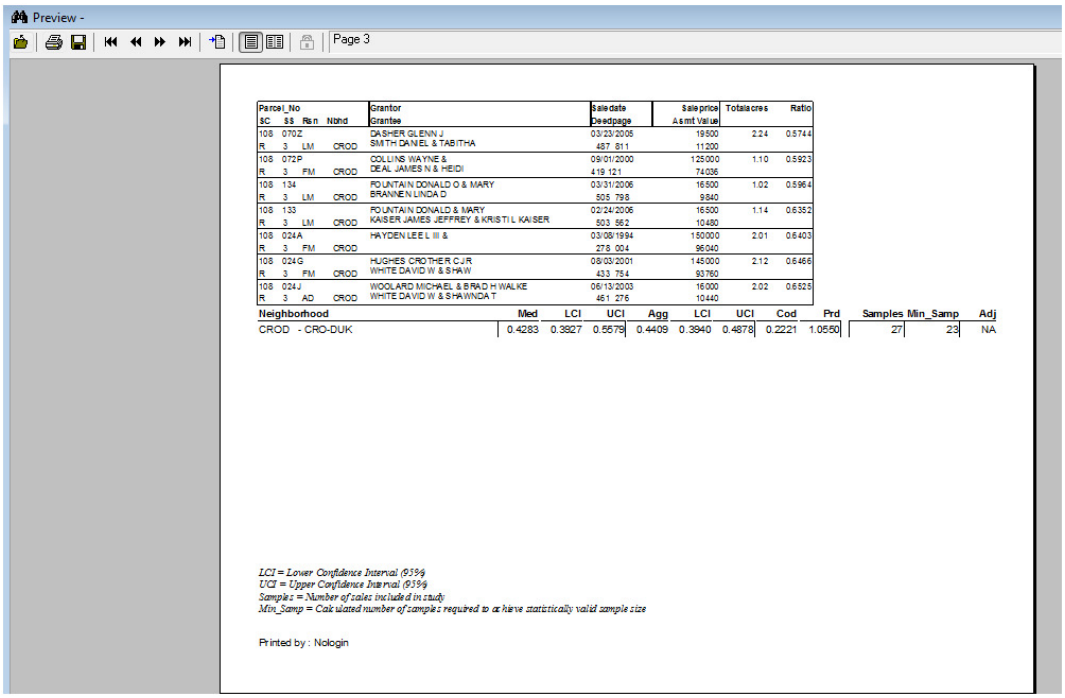
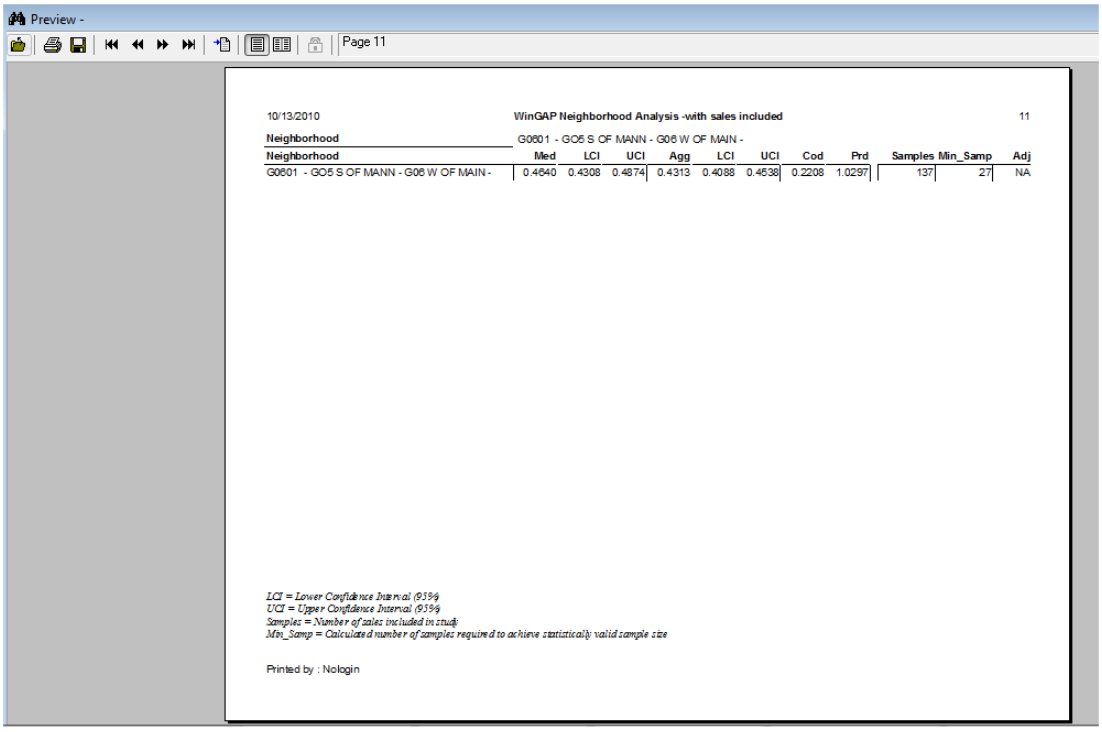


The second page shows the actual sales included on this Ratio Study for this Neighborhood. There may be more than one page for each Neighborhood.



Parcel_No SC	SS	Rsn	Nbhd	Grantor Grantee	Sale date Deedpage	Sale price Asmt Value	Totalacres	Ratio
108 163				COLLINS C WAYNE & DONALD FOUNTAIN	11/07/2007	38800	0.90	0.2278
R 3	MP		CROD	WOOLARD MICHAEL T & WALTER RAY	531 591	8840		
108 161				COLLINS C WAYNE & DONALD O FOUNTAIN	11/07/2007	38800	1.00	0.2515
R 3	MP		CROD	WOOLARD MICHAEL T & WALTER RAY	531 598	9760		
108 146				MULLIGAN DONALD T JR	11/28/2007	252500	0.78	0.3468
R 1	FM		CROD	DASHER AMBER NICOLE	532 505	87560		
108 098				LONGSHEAR FRED J & LISA B	11/20/2006	243000	0.95	0.3718
R 1	FM		CROD	CIMARRUSTI ILAWA P	546 827	90336		
108 070Z				SMITH TABITHA	09/15/2006	30000	2.24	0.3733
R 3	LM		CROD	LAMB HERMAN MICHAEL II & LISA D	513 269	11200		
108 068				BRADLEY III RICHARD	12/27/2007	275000	0.95	0.3763
R 1	FM		CROD	KNOWLES JAMES A & TERESA K	533 790	103496		
108 164				WOOLARD MICHAEL T & WALTER RAY	04/28/2006	170000	0.90	0.3920
R 1	FM		CROD	CIPOLLA REBECCA A	538 527	66640		
108 131				BECK JEANIE K	06/16/2006	325000	0.88	0.3927
R 1	FM		CROD	STRICKLAND DENNIS H & SINDY M	509 306	127620		
108 162				WOOLARD MICHAEL T & WALTER RAY	09/30/2008	178500	1.06	0.3946
R 1	FM		CROD	SMITH FULTON JR & MONICA	545 226	70440		
108 070Q				ANDERSON NEAL J & CYNTHIA W	06/06/2008	191900	1.32	0.3993
R 1	FM		CROD	KICKLIGHTER WILLIAM R & MARTHA C	540 537	76632		
108 128				BEAN TRAVIS & JON H	01/14/2009	225000	1.01	0.4080
R 1	FM		CROD	KIRBY ADAM & ROBIN	548 445	91800		
108 070I				JASINSKI MATHEW B	08/08/2005	132500	0.98	0.4214
R 1	FM		CROD	COWART JAMES ERNEST & TAMMY D	493 693	55836		
108 070P				CRAPSE LESTER & JENNY	07/29/2005	215000	1.96	0.4257
R 1	FM		CROD	TURBEVILLE JAMES H & JEAN	493 498	91520		
108 070A				KICKLIGHTER ALVIN & INDIA	06/03/2005	130000	0.94	0.4283
R 1	FM		CROD	BREMER HORST & INGRID	491 147	55680		
108 070D				BOWSER HARRY C	01/21/2005	167000	0.88	0.4378
R 1	FM		CROD	MILLS STEVEN D & YUN S	485 720	73120		
108 070D				WILLIAMS DLANE S & ELVERA	09/26/2003	160000	0.88	0.4570
R 1	FM		CROD	BOWSER HARRY C	466 463	73120		
108 024E				WALKER LEE H	08/05/2008	172000	1.00	0.4628
R 1	FC		CROD	AMERICAN GENERAL	544 078	79596		
108 024K				WOOLARD MICHAEL & ETAL	02/26/2004	153000	2.31	0.5441
R 1	FM		CROD	JORDAN JACK M & SHARON G	472 374	83240		
108 126				FOUNTAIN DONALD & MARY	03/01/2006	16500	0.93	0.5527
R 3	LM		CROD	WEITMAN JAMES ANTHONY	505 106	9120		
108 097				DASHER JOHN ARTHUR &	03/28/2003	147500	0.84	0.5579
R 1	FM		CROD	STRICKLAND HENRY T JR &	457 727	82284		

The final page displays the remaining sales and the summary Ratio Study data for this Neighborhood.



If more than one Neighborhood was included in the Ratio Study, the pages for those Neighborhoods will follow, as seen below.